

Local Government SERVICE

OFFICIAL JOURNAL OF THE NATIONAL ASSOCIATION OF LOCAL GOVERNMENT OFFICERS

No. 12. Vol. XXI.

DECEMBER, 1941

International City Managers' Association
THREEPENCE

Lady Simon on

MUNICIPAL INCOME-TAX

—Page 271

LIBRARY

A SUBSTITUTE FOR RATES

THE rating system has been often assailed, though in the past most of the assailants have differed widely in their proposals for a substitute. Latterly, that which appears to have won most favour is a municipal income tax on the lines proposed by Lady Simon in the very able article we publish this month, and there is little doubt that its growing appeal has been largely due to the efforts Lady Simon has devoted to its support for some time past. A few years before the war, we recall, she addressed a conference of municipal treasurers on the subject, and from all accounts the conference was much impressed by her arguments. To impress a conference of hard-boiled financial officers on such a theme was in itself an accomplishment, though no one can say, of course, to what extent she made converts.

The more glaring defects of the rating system have long been apparent, no less in its incidence on dwelling-houses than on other hereditaments. The size of a dwelling-house is no criterion of the occupier's income, and it has often been pointed out that an increase in income does not usually mean a removal to a correspondingly bigger house. Another illustration of the defects of the rating system is the degree to which it penalises the man of large family. When the de-rating of industrial hereditaments was under consideration, it was pointed out that, in a similar way, the size of industrial premises bore no relation to profits, and that the first cost the industrial occupier had to bear in respect of rates bore no relation to ability to pay. As we know, the case of industry was met, and whatever satisfaction or dissatisfaction the de-rating measure, and the distribution of the amounts granted by Parliament in compensation for lost revenues may have caused to local authorities, there can be no gainsaying the fact that an identical kind of inequity has been relieved for one class of taxpayers and not for others.

Ability to Pay

LADY SIMON summarizes the defects of a rate by saying that it is unrelated to ability to pay. That is largely true. It is as well to realize, however, that a large part of her case for the municipal income tax does rest on the assumption that local taxation should be based on this principle. Our sense of the defects of the rating system, and our attitude to a municipal income tax must, therefore, depend on how far we recognize the principle of ability to pay as the prime consideration in local taxation. Not all would accept that assumption. It may be contended, for example, that in a multiple tax system such as ours, the effect of any inequalities there may be in one tax can be gauged only by an all-over view of the effect of all taxes. It may also be contended that the rating system was never designed to be a tax based on ability to pay, and should not, therefore, be judged as such. In this connec-

tion, Lady Simon, though she shows no desire to attach undue importance to an historical argument, points out that in its inception the rating system was intended to rest on this principle. That is true, but the historical argument is not quite complete. The Poor Law rate was the original, but not the only

war taxes because it could not interfere with the income tax rights of the States. The same struggle is now being fought out in Australia, and is as yet unresolved.

Apart from these arguments, drawn from experience, they assert that a municipal income tax would not solve disparities in local resources, and that the substitution of a progressive for a regressive tax (for such they admit a local rate to be), would increase those disparities. Lady Simon clears away many of the difficulties which have sometimes been thought to reside in the practical application of such a tax, but, although she recognizes the difficulty to which Professor Hicks draws attention, we are not sure whether she has succeeded in removing it. To suggest, as she does, that removals of rich people should be circumvented by attaching a hinterland of country to the town, might or might not secure the required fiscal end; but should such a course be accepted without consideration of administrative factors?

Possibly Lady Simon may be relying upon her suggestion that industries as well as residents should be subjected to the local income tax. She recognizes that the total revenue could not equitably accrue to the area in which the industry was situated, but suggests that an apportionment would not be a matter of greater complexity than the apportionment of cumulo valuation in the case of railways, etc., as at present effected by rates. We can hardly accept this. There is a tangible location of the scattered plant of public utilities in one area or another. Is there any parallel basis in other industries for the apportionment of profits?

Defects of Valuation

PART of Lady Simon's case rests on the defects of valuation rather than on the defects of a rate as a system of charge.

It is obvious that the defects of valuation may be increased in the circumstances which have arisen since the war, and Professor and Mrs. Hicks recognize that, in the absence of a free market for tenancies, the system of rental value is liable to become more and more a matter of complexity and artificiality. We may indeed see one more illustration of the late Lord Stamp's wise words when he said that one of the outstanding problems of the future was to find a new measure of value in substitution for that which was provided in the past by the mechanism of free prices. If we had arrived at a point when valuations could be said to be reasonably uniform, this problem would not, however, be as great as it looks. Valuations can be frozen, and then the future is a matter of the level of the rate rather than of the valuation. We have not arrived at this stage, as is well known, and even before the war the logical application of rating canons was recognized to have involved some large problems in the valuation of dwelling-houses and in the respective valuation of old ones and new ones.

ON OTHER PAGES

	Page
THE CASE FOR A MUNICIPAL INCOME-TAX, by Lady (Shena) Simon	271
IN WESTERN DESERT THEY PLAN TOO, by Raymond Knowles	273
BLITZ INFORMATION IN MANCHESTER	274
AN ABC OF INFORMATION	275
THE NEW MOON, by "Jackass"	276
NALGO WINS BONUS CLAIM IN INDUSTRIAL COURT	277
£1,400 WON FOR MEMBER'S WIDOW	277
SHEFFIELD RAISES £660 FOR B. & O. FUND	277
"JACKASS" ON BRANCH MAGAZINES	278
NALGO AND TOWN AND COUNTRY PLANNING	278
READERS' FORUM	279
MR. H. R. JONES—NEW N.E.C. MEMBER	280
ROLL OF HONOUR	282
SCOTTISH NOTES	283
NEW WAR RISKS INSURANCE	284
N.P.S. CUTS RATES FOR N.H.I. CONTRIBUTORS	284
SUPERANNUATION OF WHOLE-TIME "TEMPORARIES"	284
SALARIES AND SERVICE CONDITIONS	286

rate, and many of the additional rates which came to be levied in the course of the industrial revolution were applied as a rough means of measuring service rendered, rather than ability to pay. The proof of this can be found in the history of those voluntary Associations of Paying, Lighting, Watching, Drainage, etc., Commissioners which were the true precursors of the modern local authority. When, therefore, the rates were consolidated, they included many charges of which the basis was, or was intended to be, service rendered, rather than ability to pay; and there are still some who say that a substantial part of local rates is still, and justifiably, so founded.

Two Objections

IN the current issue of "Public Administration," the rating system is dealt with by Professor J. R. and Mrs. Hicks in a long article entitled "An Economic View of Rating Reform." These writers have something to say on municipal income tax and appear to recognize it as the only rival system worth consideration. They are, however, opposed to it, and cite two notable illustrations in support of their view that the pre-existence of local income taxes of varying heights must interfere with the efforts of the Exchequer to impose taxation which may be absolutely necessary for national effort or economic stability. The monetary difficulties of Imperial Germany, they assert, were directly traceable to the inability of the Reich to impose adequate

Professor and Mrs. Hicks make an interesting suggestion that valuation could be proposed from rents to selling prices. It is a suggestion worthy of further consideration and inquiry. On the whole, however, we consider that it is easy to exaggerate the importance and effect of variations in valuation. The essential question to ask is: Of what order are the disparities, and is any inequity really substantial or not?

The Reconstruction Committee

THE NALGO Reconstruction Committee has lost no time in getting down to work. At its first meeting, on October 31, after electing Mr. J. H. Warren, town clerk of Slough, chairman, and Mr. Sam Lord, lately borough treasurer of Acton, vice-chairman, it agreed on the broad outlines of a programme of work.

The first problem to be tackled is that of areas. This is generally recognised to be the major problem confronting local government today, and the one upon the solution of which most other administrative problems depend. The committee also decided to seek, in its inquiries, the fullest co-operation of NALGO district committees, branches, and members, and of all the local government professional and technical societies. In this way it hopes to ensure that whatever conclusions it may reach shall represent the best opinion of the local government service as a whole.

A second meeting of the committee, held on November 28, was devoted to a general exchange of views on the area problem and the initiation of a programme of research into its nature and the proposals already put forward by other bodies for its solution. We hope, later, to publish some of the results of this research, and also to indicate the directions in which the mind of the committee is working.

Reply to the Critics

UPON two points the constitution of the committee has given rise to some misunderstanding which should be removed at once. Some critics suggest that its personnel is weighted unduly in favour of the bigger authorities—county councils and county boroughs—to the disadvantage of the smaller authorities; others point out that a number of important branches of local government activity are not directly represented upon it at all.

The answer to both these criticisms is the same. In appointing the committee, the National Executive Council took the view that any body charged with consideration of the future of local government must be capable of examining the question from a broad, objective viewpoint, unimpeded by any narrow local authority or departmental outlook. Further, if it were to accomplish its task successfully, it must not be unwieldy in size.

For these reasons, the N.E.C. decided—wisely in our view—to appoint to the committee men who, while having knowledge and experience of the detailed structure and functions of the local government machine, would, in its opinion, be able to regard it as a whole, and not through the limiting spectacles of a particular type of authority or a particular department.

That is not to say that the committee will ignore the special claims and interests of the separate parts of the machine, structural or functional. As we have already stated, it is seeking the views and co-operation both of the sectional and professional societies and of all ranks of the service. Moreover, should it feel the need to add to its active personnel officers with special experience beyond that of its own members, it is competent to do so. In this way, we believe, it will be able to elicit, and give due weight to, the opinions and needs of all sections of local government, while retaining its own objective approach.

Before leaving the Reconstruction Committee, we must offer our apologies to Sir Parker Morris, one of its leading members, whose photograph appeared on page 255 of the November journal. Unfortunately, as the result of a compositor's slip after the page proof had been passed, the photograph was attributed to a non-existent Mr. A. B. Wells.

Industrial Court Arbitration

THE report on page 277 of the proceedings in the Industrial Court between NALGO and the Brentwood urban district council suggests that more use might be made by local authorities of this type of arbitration machinery.

This is the second instance within recent months where local authorities have voluntarily agreed to refer differences between

NALGO MAN AVENGED THE ARK ROYAL

The man who avenged the Ark Royal by sinking the U-boat which torpedoed her was a member of NALGO—Lieutenant James Renwick, R.N.R., formerly on the staff of South Shields corporation.

Lieut. Renwick was commander of the corvette, H.M.S. Marigold, which, two days after the sinking of the Ark Royal, destroyed a German U-boat in the same area of the Mediterranean. According to the Admiralty communiqué announcing this success, it is practically certain that this U-boat was concerned in the attack on the Ark Royal.

H.M.S. Marigold attacked the U-boat with depth charges, forcing it to the surface, where the corvette at once engaged it with gunfire. The crew took to the water as their vessel sank, and 34 survivors were picked up.

Lieut. Renwick, a popular member of the South Shields branch, volunteered on the outbreak of war and until recently had been engaged on submarine detection work. All members of NALGO will wish to join in the congratulations already sent him by the Mayor of South Shields.

themselves and their staffs to arbitration. In these days, particularly, when local authorities are so fully occupied with urgent and important matters, and when it is so essential in the national interest that nothing should arise to mar the good feeling which should exist between them and their staffs, it would seem obvious that the most sensible way of dealing with any dispute would be to take advantage of existing arbitration machinery, rather than to wait until feelings on either side become heated, with consequent dissatisfaction.

The reference of a dispute to the Industrial Court is a voluntary act by both parties. No party which feels satisfied with the merits of its case should have any hesitation in agreeing to place the case before an independent panel of arbitrators, who sift with care all the evidence before arriving at a decision.

Graft in Local Government

THE recent graft prosecutions at Glasgow—culminating in the passing of sentences of imprisonment on three members of the council who were found guilty of receiving money as an inducement or reward for undertaking to use their aid and influence to procure acceptance of a tender, have cast a lurid light on an aspect of local government which many of us hoped had gone for ever. We are accustomed to think of British local government as being remarkably free from those three evils of corruption, nepotism, and patronage which are said to be rife in

the public services of some other countries. On the whole, no doubt, it is—remarkable so in view of all the opportunities for sharp practice which municipal life offers—but this case, and others which are reported from time to time (for Glasgow has no monopoly in this matter), show that the evils have not been entirely stamped out.

To help eradicate them, ruthlessly and without regard for personalities, is the duty of every local government officer. Some knowing of the existence of the evil, may be tempted to turn a blind eye, using such specious arguments as that a councillor's—or a colleague's—offences are no concern of theirs; that he is a good fellow at heart, that the offence was only a small one, that the scandal resulting from its disclosure would do more harm than the offence itself, that disclosure might lead to victimisation or punishment of the innocent, and so forth. There are often plenty of reasons for keeping silent. But, powerful as they sometimes are, they become insignificant beside the one compelling reason for action—the need to preserve and enhance the good name of local government.

NALGO has always taken a firm line on this question. It has put the reputation of the service above all else and has done all in its power to stamp out evils whenever they have been revealed. Some years ago, Conference appealed to all members to inform headquarters of examples of corruption and other illegalities coming to their notice, undertaking to report them to the appropriate authorities. That policy stands today—and we once again urge members everywhere to help us implement it.

"Blitz Brains Trust"

WE had hoped this month to refer in detail to some of the many ideas and pamphlets which have reached us since the publication of Tom Harrison's article on Blitz information in the August journal. But shortage of space—which has compelled us this month (and for this month only, we trust) to exclude "At Random" and several other features and articles—forbids, and we can refer briefly only to the best we have seen.

Outstanding among the bright ideas is the "Blitz Brains Trust" launched by the Milford Haven U.D.C. Adapting the famous B.B.C. feature, the council invited the public to a meeting at the town hall at which the staff of the Information Centre—two councillors and four officers, with the deputy clerk as "guest member"—and the town clerk as question master—formed themselves into a "Brains Trust" prepared to answer all questions on blitz problems. The experiment was an outstanding success, and a report of the first meeting fills two columns of the local paper. The council chamber was thronged, questions ranged over a wide variety of problems, and the answers provided amusement as well as instruction for the public and invaluable experience for the Information Centre staff. Milford Haven is to expand and develop the idea, and we heartily commend it to other authorities as a simple and effective way of making essential information palatable, of discovering just what problems are worrying the public, and of training those whose job it will be to deal with these problems after a raid.

Among the blitz publications we have seen are Manchester's admirable question-and-answer booklet, referred to in the article on page 274; a vigorously-written pamphlet from Gosport, prefaced with the warning: "If you don't read this it's your own x-y-z look out!" and a friendly personal letter from the mayor; an outstandingly comprehensive and well-produced handbook prepared by the emergency information officer at Gloucester; and an admirable booklet on rest centre organisation published by the social welfare department at Bath. Every officer concerned with civil defence and welfare information should get hold of these pamphlets and study them.

PAYING THE PIPER

The Case for A Municipal Income-Tax

By Lady (Shena) SIMON

NO one who has any first-hand knowledge of our rating system can think it good. Its basis, annual value, is not only complicated to administer, but impossible to explain satisfactorily to the ratepayer. Its incidence is unfair as between family and family, depending upon the size of house that the family lives in, the level of rents in the area, and only partly on the richness or poverty of the people in the area and the policy of the local council. Above all, it bears no relation to ability to pay, unless—as some try to make out—the size of house in which a man lives is satisfactory evidence of this ability. This was never true of the comparative ability of a bachelor and a married man with a large family, nor of a solicitor, who needed only a small office in a market town, and a shopkeeper who had to have larger premises. If it held a modicum of truth in those long ago pre-1914 days, when the supply of working-class houses in certain towns kept pace with the effective demand, and a man moved into, and back from, a better house according to whether he was in good employment or unemployed, that state of affairs has long since vanished. Rents of working-class houses, owing to a higher standard of accommodation and increased costs of building after 1919, rose out of proportion to wages, and subsidies from public money were unanimously agreed upon to allow working-class families to be decently housed. Even so, a man who voluntarily moved his family out of a slum house to one on a new housing estate not only had to pay a higher rent—in spite of the subsidies—but an increase in rates, because rates are assessed on rent. Although a higher rent for a better house is justifiable, what justice is there in making that family pay more towards the cost of municipal expenditure? In a city where rates were 14s. in the £ a man with three children, living in a municipal house, and earning £2 15s. a week, was paying 10 per cent of his income in rates. In the same town, a man earning £2,000 was paying only 2 per cent.

The Tenant Pays

It is sometimes argued that the rates are really borne by the landlord, although paid by the tenant. Without entering into a complicated economic argument it can be said that only in areas where the supply of houses of a standard that the community now expects is greater than the demand, can the landlord be made to bear the whole, or the greater part, of the rates. But there are few places in England, certainly in the large cities, where this state of affairs was found before the war. People do not pay 46 per cent, 38 per cent, or even 23 per cent of their income in rent and rates if suitable houses near to their work are plentiful. After this war, the shortage will be greater than after the last, for to the stoppage of building will be added the destruction by bombing.

The rating system was considered such a burden on agriculture and industry that in 1929 the former was completely relieved of rates and the latter relieved of 75 per cent of them. No one suggested that they should be relieved also of income tax, for the excellent reason that, whereas if you make no profits you pay no tax, you have to pay rates whether you make any profits or not. When a village

shop is opened—merely an unused room in an ordinary house—the assessment may be increased, but the farmers all round not only pay no rates on their agricultural land, but receive subsidies from the government in addition. This state of affairs does not conduce to good feeling in a small community.

The complications that arise from the attempt to apply the definition of annual value

In view of apparent misunderstanding in some quarters, it should be emphasised that all the articles in this series—in common with all other signed articles in "Local Government Service"—represent the views of the writers only, and do not necessarily reflect the policy of this journal, nor of the Association as a whole.

to railways, public utility undertakings, public houses, and totalisators call for imaginative contortions and mental gymnastics on the part of the experts who appear before learned arbitrators and judges, in order to extricate the "hypothetical tenant" from the recesses of the jungle. Even then, he is hardly recognisable when he is brought into the light of day. Yet he is the quarry that they are still supposed to pursue. Such a system is wasteful in the extreme and offends against the first canon of taxation, namely that its basis should be certain. The results of the many gymnastics are unpredictable and, as the recent judgment in the London Passenger Transport Appeal shows, are purely arbitrary and lay down no principles for future guidance.

An Unjust Tax

On the other hand, ability to pay has long been the accepted maxim of our national taxation, or at least of direct taxation. It is the basis of the income and super tax which between them contribute 42.5 per cent of the revenue from taxes. However much people grumble at paying their income tax, with its allowances for earned income, for wife and dependent children, insurance policies, etc. it is agreed to be a juster tax than rates, which are simply a tax on one of the prime necessities of life—house room.

We pride ourselves on not taxing bread, but is it worse to tax bread than to tax house room? No one, however poor, can escape paying this tax, and he pays it at a flat rate, whereas even under the present heavy Budget the married income-tax payer, with two children, pays at the full rate of 10s. in the £ only when his income is over £3,000.

Why should there be this fundamental difference between our national and local taxes? The answer is interesting. In the first place, our rating system dates back to the Elizabethan Poor Law (1572) and our income tax to the Napoleonic wars. In the sixteenth century, land was the main source of income. It had always been taxed for both national and county expenses before the poor rates were instituted. In those days, too, administration was in its infancy, and land was easy to assess by local overseers, themselves owners of land. No one could deny the possession of fields, woods, houses, neither could they be hidden from view. But it should always be remembered that the Elizabethan Poor Law

Acts contained the words "according to the ability of the parish." (1) In 1633, the famous case of Sir Anthony Earby brought the legal ruling that assessments could be made only on the visible estate both *real and personal* of the inhabitants. In 1642, it was laid down that land was to be taxed by a rate in the pound and that taxation on personal estate, such as goods and money, ought to be levied in the same proportion.

Custom differed throughout the country, however. In some places the stock-in-trade of woollen manufacturers was rated, in others money put out at interest. But during the eighteenth century judges were evidently impressed by the difficulty of ascertaining a man's personal property unless it was "visible," and horrified at the thought of what would be involved in assessing such property. "To be sure," said Lord Justice Mansfield in 1707, "personal property is within the Act (i.e. Elizabeth's Poor Law) and yet it is almost impossible to rate it, for it would be compelling persons to discover their debts." Another judge, in 1792, said "The Legislature could not intend that inquiry should be made as to every guinea which a man has in his pocket."

When Pitt first introduced his income tax in 1799, much of the wealth of the country was in the form of stocks and money, and this obviously offered a new profitable source for taxation. Even so, the early attempts to tax income were not successful, and the tax was so unpopular that it was repealed after the battle of Waterloo. It was re-introduced in 1842. Gradually administrative methods have been improved, and rebates and allowances introduced, with the result that perhaps the greatest innovation of all—deduction of income tax by the employer—has now been accepted without opposition.

Compromises Essential

By keeping rates on the rental basis we have abandoned the original idea that they should be raised according to ability to pay on all a man's property. But we have been forced to take this principle into account to make the system "work" at all. After the 1925 Rating and Valuation Act, which attempted to get uniformity of valuation, came the 1928 Act, which increased the deductions from gross to rateable value. This was a recognition that the higher valuation brought about by the first Act would bear too hardly on people of small means. The generally admitted fact that, in spite of this concession, in 1937 dwelling houses were still not being correctly assessed was due to the same cause. When the contractor's basis for valuing buildings is used, building costs are calculated on the pre-1914 basis—another admission that, if present costs were adopted, the resulting assessment would be more than could fairly be borne. The situation arising from the war, destruction by bombing and evacuation, has led to reductions in the amount of rates demanded from the individuals affected. These deductions are made on no definite principle and vary from authority to authority—surely the worst form of administration that can be imagined. If incomes were the basis of rating not only

(1) "History of Local Rates," page 72. Cannon.

would uniformity of assessment and of practice result, but the system would be able to stand even the disturbance of war. However, in default of an "ability to pay" basis, two powerful interests, agriculture and industry, have managed to wriggle out of the rating system, with the result that householders, shopkeepers, and those who use offices and warehouses, have to bear a heavier burden, in spite of the increased grants-in-aid from the government. Local expenditure is rising every year, and must increase further after the war if all the present talk about improved conditions is to be translated into action.

I assume that what we want to achieve is a basis for financing local expenditure which will maintain the present freedom of local government bodies and not put too heavy a burden on the ratepayer. More services now paid for locally could be taken over by the government, such as the complete maintenance of roads, of fire brigades, and the care of the mentally sick, but these are not the most expensive of the services. More grants-in-aid from the central government are often advocated, but were these to exceed, say, 60 per cent of the expenditure there would be a grave danger of too much central control. If the basis of the rating system is not altered, however, it is difficult to see how this solution is to be avoided. If, on the other hand, a new basis is found in accordance with ability to pay, and if this goes hand in hand with a revision of areas, there is no reason why the contribution from the central government should increase.

Time for Reform Now

The situation was becoming serious before the war. A circular from the Central Valuation Committee issued in 1937 in preparation for the third new valuation list due two years later, pointed out that there should be a close compliance with the law in rating a dwelling house. Such an outcry was raised against the proposal that the then Minister of Health postponed the operation of the third valuation list from April 1939 to April 1941, and appointed a departmental committee to consider the matter. Owing to the outbreak of war the report of this committee, which was finished in August 1939, has never been published. After the war this problem will have to be tackled, as part of a more extensive inquiry into the whole system of central and local finance, and the problem of local government areas. It seems a good time, therefore, to consider whether the rating system should not now revert to the original sound intention of its founder, and be based on ability to pay.

I realise that the system could be made to work more in relation to this principle without radical alteration. Proposals have been made to derate all houses under a certain rateable value, or to allow persons below certain incomes to get a rebate on their rateable value, which could be graduated according to their means and the number of their dependents. But both of these schemes would still keep the house as the basis of rating, and that seems to me fundamentally unsound. Also, I do not think that derating is satisfactory. Everybody—above a certain minimum income—should contribute to public expenditure according to his means.

I propose, therefore, a Municipal Income Tax, levied by the local authority on the ratepayer's taxable income as determined for national income tax, at whatever rate is required to raise the necessary local funds, and collected by the local authority. This might be combined with a real estate tax on owners, either for those charges which can properly be charged against property, or for a fixed proportion of the total amount to be raised.

Three other forms of a local income tax

have been suggested. One is that an addition to the national income tax should be made of a certain amount which would then be distributed to local authorities. This is indistinguishable from a government grant, and would make all the income dependent upon distribution by formula. Another is that local authority estimates should be sent in to the government, which would then levy a rate on all incomes and send each authority the amount for which it budgeted. This would divorce responsibility for expenditure from that of raising the revenue, and would be



"Disgusted" writes his annual letter to the local paper.

fundamentally unsound. A third proposal is that a maximum amount should be added to, and collected with, the national income tax, for local purposes and that the income tax payers in each area should be entitled to a rebate of the difference between this maximum and the rate demanded by their authority. Apart from the difficulty of fixing a maximum, this method would involve many administrative difficulties.

Where the System Works

It is extraordinary that the subject of a municipal income tax has received so little attention in England. The Royal Commission on Local Taxation, 1899, turned it down, chiefly on the ground that you could not decide where income was earned. The Kempe Report, 1914, which included a brief account of the system in Prussia, decided against the proposal on the ground of administrative difficulties put forward by the inland revenue authorities, one of which, that of getting a statement of income from individuals, has now disappeared. The Departmental Committee on Local Taxation in Scotland, 1922, considered a scheme propounded by Sir Henry Keith. Although sympathetic to the idea that rates should be assessed on ability to pay, this committee turned down the particular scheme before it, but said that the matter should be investigated by experts. Nothing, however, has been done, and the fact that suggestions for a municipal income tax are usually met with the argument that "it would not work," proves that these critics are ignorant of the fact that such a system has been working in Sweden for many years, in Denmark since 1864, and was formerly in operation in Germany.

In 1938 I visited Stockholm and Copenhagen and was able to find out something about it.

The systems differ slightly in the two cities, but in essence are the same.

In Stockholm, every citizen whose income over 600 crowns (£60) has to send in a statement of his income, including income from real estate. Every employer sends in a list of his employees with their salaries, and every business a statement of its profits. The statements go to an office in the city which assesses and collects national, as well as municipal, income tax. Allowances are deducted, as in England, for wife, children, insurances, personal expenses. The total taxable income is then sent to the city's financial department, which settles the rate of tax that should be imposed. For the year 1938-9, the taxable income of the city was £114,969,000 and the rate 6.35 per cent. Everyone pays at this rate, but if a man's income is over £300 he pays an additional tax called a progressive tax. Between £300 and £900 it is .5 per cent, between £900 and £1,500 1.0 per cent, and so on until between £6,000 and £10,000 it is 4 per cent, and on larger incomes still it rises to a maximum of 4.5 per cent. In Copenhagen, on the other hand, there is no flat rate of municipal income tax and no progressive tax. The rate varies from 4 per cent on the lowest income up to 25 per cent on incomes over £40,000.

Real Estate Tax

A real estate tax is levied on buildings and agricultural land. The tax on agricultural land ensures that country areas shall have a source of income apart from income tax, which might be too small in rural areas. A valuation is made every five years. For a house, 5 per cent of the capital value is considered as rent, and the owner pays on .05 per cent of this at the rate of the municipal income tax. Thus, in Stockholm in 1938, if a man owned a house valued at 100,000 crowns, his rent would be assessed as 5,000 crowns. He would pay on .05 per cent of this amount at the Stockholm rate of income tax, i.e. 6.3 per cent.

Each citizen receives two separate demand notes, one for national and one for municipal income tax, and the two are sent out and the money collected at different times. The idea is that the citizen realises in this way that the taxes are for different purposes. In Sweden more people are liable to municipal tax than to national income tax, as the allowances are reduced by half for the municipal tax. In Copenhagen, on the other hand, the ratepayer and taxpayer is the same, and the money for state and municipality is collected at the same time.

The municipal tax is payable in the municipality in which a man lives. If he carries on a business in another area, that business pays tax on its profits in that area also. If he owns several houses in different parts of Sweden, he pays in the locality in which he spends more than six months of the year. If he divides his time equally between a summer and a winter house, he can choose where he pays. There are places where, because a rich man lives there, the rate of the municipal tax is low; on the other hand, there are not many places near Stockholm where the rate is lower than in that city.

In the case of banks and business houses with various branches, 5 per cent of the profits is first taxed in the town in which the head office is situated. Taxation on the remaining 95 per cent is divided between the various towns according to the amount of profits due to each branch. This calculation, which is admittedly not an easy one to make, is sometimes made by the head office of the business concerned, sometimes by the State department. It would seem to be similar to the problems tackled by the Anglo-Scottish Railway Assessment Board and those arising in connection with rating public utility undertakings in this country.

There is no deduction of income at the source, and double taxation occurs with regard

to both state and to municipal taxes. That is to say, limited companies pay tax on their profits, and individuals pay tax again on their dividends.

There has recently been instituted a tax equalisation fund to guard against too violent fluctuations in the rate from year to year. If in any year the rate of municipal income tax is below the average of the preceding five years, the local authority may increase it by not more than half the increase necessary to raise the rate to the average, and allocate the money to the fund. If the rate exceeds the average in any year, money can be withdrawn from the fund up to half the amount necessary to keep the rate of income tax at the average rate. This is subject to the condition that not more than one-third of the largest amount in the fund at the end of any one of three years immediately preceding it can be used in any one year.

The average rate of municipal income tax for the whole of Sweden was 7.87 per cent in 1936, although there were variations between 2 per cent and 40 per cent. In that year, £7,389,600 was collected in Stockholm from municipal income and real estate taxes, of which £6,133,368 came from income tax, and £1,256,232 from real estate tax. Approximately 91 per cent of the tax was collected in the year in which it was imposed. In Copenhagen, in the same year, the percentage was 98.

Adaptation to Britain

If such a scheme were to be considered for this country, suitable adaptations could be made. It would certainly mean that the inland revenue authorities would have to send to the local authorities of each area a list of the people who are liable for municipal income tax and their taxable income. Secrecy about incomes is surprisingly absent in Sweden and Denmark, probably because the number of very large incomes is much smaller than in England. Then the municipal income tax, including, if desired, a real estate tax, could be combined in one demand note and sent to the ratepayer in the usual way. The real estate tax, which would be equivalent to our present rate, might be assessed as at present on the rateable value.

If it were considered that a complete change in our system would be too revolutionary, a certain proportion of local expenditure each year—not more than 50 per cent—could still be charged on the rateable value as at present, or our present rate could be considered definitely as a charge on the owner, and made to bear that expenditure, such as maintenance and cleansing of roads, collection and disposal of refuse, main drainage, police, fire brigade, etc., without which an owner could not let his property. The distinction between “beneficial” and “onerous” expenditure is, however, artificial. On the grounds of simplification of procedure and economy in cost of assessment, there is much to be said for raising all the money by a tax on income, but in view of the practice in Sweden and Denmark, it is open to question whether a sufficiently stable source of local income would be provided without a real estate tax.

Derating, both of agriculture and of industry, would be repealed, since there would be no reason why industrialists and farmers should not contribute towards local expenditure from their profits, and every reason why they should.

Areas of local government should be increased, so that at least the country surrounding any town which provides a residential area for that town, and which depends upon it for its well-being, should be included in it. This would obviate the danger that one or two rich people who work in the town might, by moving away from an area near by, leave an unexpectedly heavy burden on the remaining inhabitants, and assessment would be simplified if places of work and places of residence were within the same local government area.

The objection to double taxation is difficult

(Continued at foot of next column)

IN THE WESTERN DESERT THEY PLAN THE FUTURE TOO 273

The Men of the Tanks in Libya, in common with their colleagues in other branches of the Forces, have proved their right to a voice in shaping the post-war world. In this article, written before the battle, RAYMOND KNOWLES, formerly an administrative assistant in the town clerk's department at Hornsey, and now with the Royal Tank Regiment in the Middle East, shows that they are thinking and talking about it, and demonstrates that the hardships of desert warfare stimulate rather than diminish the determination to build afresh.

IN the early months of war, though the emergency pressed heavily upon me in the materialisation of civil defence, for the most part I went daily to the office and did my job much as usual. I had none of the makings of a soldier—yet that unhappy knowledge increased the unsettlement that distressed my youthful peace of mind. Inevitably, I should have to join one of the fighting services; indeed, I knew that I should suffer intolerable anguish if it were my lot to remain passively inactive at home.

The Air Force almost superciliously refused my volunteering, and, a trifle hurt, I awaited my calling-up under the National Service (Armed Forces) Act, a statute that affected my life more potentially than all the Superannuation Acts put together!

The realm of ink and paper wherein I had felt so securely placed dissolved overnight and I sought to placate my unsettlement in a Royal Armoured Corps training camp on Salisbury Plain. Mechanics had previously excited no desire to unravel the intricacies of rotating wheels and moving shafts. True I had driven a car—though with only a vague understanding of what activated its movements—and I was capable of making running repairs to an obstinate office typewriter. But in the D. and M. School (no one in the Army ever says

“Driving and Maintenance”), I was initiated into the mysteries of the internal combustion engine and came to drive cumbersome lorries and playfully awkward things like Bren-gun carriers and light tanks, absorbed a vast store of knowledge of both “wheeled” and “tracked” vehicles, and became as unlike my civilian being as to purchase a text book on maintenance!

The happy yet rigorously disciplined life of the training regiments broke up when I was drafted to a battalion of the Royal Tank Regiment, then stationed on the south coast. Somehow, I then felt more consciously a “real” soldier; I donned a black beret and went home on week-end leave rather proudly to show off the silver badge with its replica of a tank and the exhortation, “Fear-naught” blatantly set out beneath. I had barely begun my acquaintance with tanks proper when the battalion was ordered overseas.

England was in her most beautiful mood when I was forced to leave her. It was spring time; the sun was beginning to find an early summer warmth, and Wordsworth's daffodils were gratefully accepting its benevolence; trees were in bud and the countryside was acquiring a new green.

(Continued at foot of next page)

(Continued from preceding column)

to meet, although it arises largely from the fact that our present system of rating conceals the fact that double taxation now exists. Dividends here are taxed at the source, a great administrative advantage, and the recipient does not have to pay income tax on them again; salaries, etc., are taxed directly, but the individual has to pay rates out of his dividends and salary. This is just as much double taxation as if he had to pay—as he does in Sweden and Denmark—municipal income tax on shares that have already paid municipal income tax in the area in which they were earned. If, however, we in England feel that double taxation is so unjust that it cannot be contemplated, I am sure that the ingenuity which has been expended throughout the centuries on making our present system “work,” will find a way out of even this difficulty.

Perhaps a more serious objection is that if we suddenly lifted rates off rents, the landlord would pocket the relief which should go to the occupier. This problem would have to be tackled in the same way as problems arising from rent restriction are being dealt with. Publicity and advice from local authorities, followed by strict prosecutions where the law was being infringed, should be adequate.

The end of the war would, for many reasons, be a good time to institute a municipal income tax, apart from the fact that local finance, areas, and the relation between central and local government will all then have to be overhauled. In the first place, by lowering the exemption figure, income tax for national purposes is now familiar to a larger number of citizens than before. In the second place, collection by the employer has been introduced, and there is no reason why this method should

not also be employed for municipal income tax, thereby reducing the cost of collection. Thirdly, the system of deferred credits will come to an end with the termination of the war, and people who have been accustomed to paying considerable sums each year will find themselves relieved of a part. An extra payment on the income tax assessment will not, therefore, appear so heavy a burden as it might were a municipal tax to be added to the existing national one. Under the present Budget, married couples with one child with incomes below £250 are getting all their income tax payments back as deferred credits; and those with incomes of £300 get £16 out of £26 in this form. It is precisely these families with incomes under £300 that suffer most severely from our present rating system. If exemptions were made the same for municipal as for national income-tax, families under £250 would pay only the real estate charge. Fourthly, national registration, which will probably be continued, will enable the domicile of every citizen to be settled without dispute.

It would, of course, be necessary to alter the present municipal franchise to include all income-tax payers or, better still, to include all adults. There has long since ceased to be any reason for the narrower municipal franchise, since every citizen should take as much interest in the affairs of his town, or village, as in that of his country.

In conclusion, I suggest that the time has come when the question of a municipal income tax should be seriously considered and investigated by an expert committee. I am in no sense an expert, but as an ordinary citizen I find it difficult to believe that a system which has worked for many years in other countries would prove impossible in this country, if we really wish to base our municipal taxation, like our national taxation, on the original and still the justest principle of “ability to pay.”

HOW THEY DO IT IN MANCHESTER

In his article in the August journal, Tom Harrison instanced failures in Blitzinformation services and put forward a 14-point programme of reform. That programme has been widely approved and many authorities are preparing or amending their schemes in accordance with it. But Manchester, as usual, claims to have gone one better. According to a NALGO member the city's scheme, first brought into operation last December, and improved since then in the light of experience, now embodies practically every suggestion made by Mr. Harrison and our other contributors. Here it is:

THE organisation of information services is based on the Town Clerk's Information Bureau (which was launched some time before the war) at the Town Hall. Immediately after a heavy raid, this bureau moves into well-protected ground floor rooms in the town hall extension (or to alternative accommodation should this be damaged) and becomes the Administrative and Information Centre. From this centre the whole of the information service is controlled by members of the town clerk's staff, assisted by officers of the Ministry of Information. Information is supplied in four ways:

1. **Central Bureau.** This is at the Information Centre, and is staffed by representatives of the housing, national registration, and food control departments, the assistance board, the fuel overseer, the poor man's lawyer service, and the Citizens' Advice Bureau. All inquirers are met by C.A.B. or information bureau workers, who discover their needs and direct them to the appropriate officers. These are at desks marked with easily understandable show-cards, such as:

DO YOU WANT A HOUSE OR LODGINGS?

DO YOU WANT FURNITURE MOVED? REPAIRS TO YOUR HOME?

DO YOU URGENTLY NEED MONEY? APPLY HERE.

MISSING RELATIVES OR FRIENDS. INQUIRE HERE.

HAVE YOU A COMPLAINT OR A PERSONAL PROBLEM? BRING IT TO US.

2. **Sub-Information Centres.** There are (or can be) 87 of these—in any open rest centre (there are more than 60 of these) and in 27 Citizens' Advice Bureaux (many of which are in district libraries and are, of course, open also

at times other than after raids). Each rest centre has an officer in charge, with deputies and a full staff, and in addition to these there are welfare officers responsible for helping homeless people with advice, while officers of the various departments represented at the central bureau attend all day at the busiest rest centres. Not all departments are represented at all times of the day at every open rest centre, but the officer of any one department attending there is able to take full reports of each case and to hand on to the appropriate department any problem with which he cannot deal personally. Further, "touring representatives" of certain departments spend a fixed period of each day at all the quieter centres open after a raid. The public are encouraged to use the Rest Centres to obtain information and assistance even where they do not need shelter and food at the centre.

3. **Mobile Information Bureau.** This, staffed by trained workers supplied with all the necessary forms, bulletins, casualty lists, etc., goes immediately to any heavily bombed area to provide help and information on the spot. A complete mobile information centre, staffed by officials of all departments, is now ready for operation, and includes the mobile unit of the Assistance Board—consisting of two vehicles, with a staff of 15, working as an independent unit able to perform all the functions of the Board, including war damage and war injury payments.

4. **Loudspeaker Vans.** A fleet of these, supplied by the Ministry of Information and working in close co-operation with the Central Information Bureau, is available to tour bombed areas giving important information and advice. The vans are staffed by councillors

and others well known in the locality to be visited. The announcers are supplied by a central bureau with numbered announcements, any one of which can be speedily altered by reference to the number only. Working in the centre of the city and suburbs are based on divisional police headquarters to which co-ordinating officers will be sent to receive and pass on messages intended for vans. All departments and authorities use information to transmit through the vans must pass them through the Information Centre to avoid confusion and overlapping—subject to the qualification that, in emergency, superintendents at divisional police headquarters may take immediate independent action to deal with local problems.

Messages will normally be transmitted by the vans, through police headquarters, by telephone. Should the telephone system be disorganised, the police wireless system must be used, and should that be overloaded, a corps of cyclist messengers has been formed to take the messages. The cyclist messenger corps will, in addition, maintain contact between the Regional Office, the Information Centre, C.A.B. headquarters and other offices.

Booklets and Leaflets

Manchester fully endorses the importance of pre-education of the public, and has published so far eight leaflets and booklets. These are:

Assistance to Air Raid Victims.—A 4-page leaflet supplied to all householders and set out, clearly and simply, the principal post-raid services and the departments from which help may be obtained.

Help for the Homeless.—A 4-page pamphlet giving in greater detail the assistance available for those who have gone to rest centres after being bombed out.

Billeting.—A 2-page pamphlet of information for persons applying for billeting allowance.

War Damage Act, 1 and 2.—Two duplicated leaflets describing, in simple terms, the main provisions of the War Damage Act and instructions for claiming compensation.

Air Raid Deaths.—A duplicated leaflet telling relatives and friends of persons missing or killed what to do and where to go.

Assistance Board.—A duplicated leaflet detailing the help given to raid victims by the Board.

Ministry of Pensions.—A duplicated leaflet detailing the cash allowances and pension available to the injured and dependants of those killed.

After the Raid—it Might be You.—A comprehensive 22-page booklet describing mainly in question-and-answer form, the full range of after-raid services and containing all essential addresses and much general advice. This is one of the best "blitz booklets" we have seen.

In addition, the Information Bureau has collaborated with the Ministry of Information in publishing an excellent 22-page war-time handbook giving the addresses of all sources of information on war problems.

In the Western Desert they Plan Future, Too

(Continued from preceding page)

With almost unaccountable ease our convoy of troopships ran the gauntlet of enemy U-boats to the Middle East. The English mood of quiescent re-birth changed fiercely to a blustering temper.

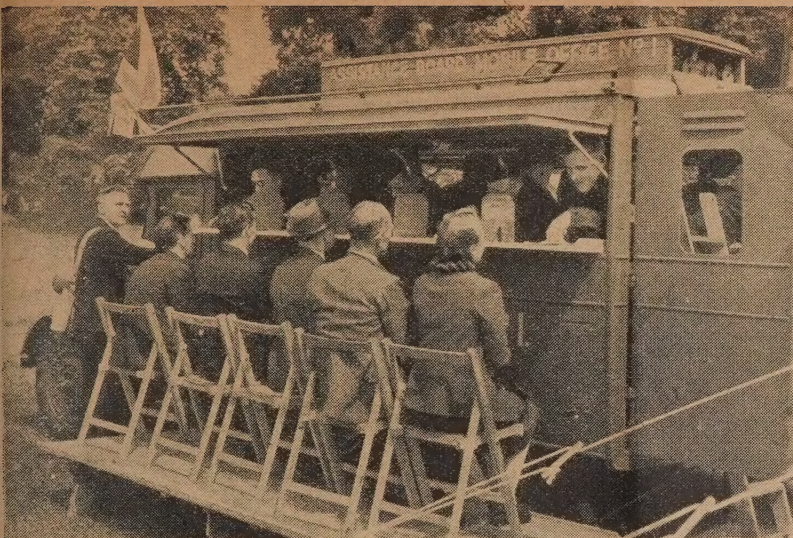
I have lived since in a yellow world, yet almost colourless, and perpetually blistered by a ruthless sun. In early days, as we slept in small bivouacs, each crew by its monstrous tank, and rose before dawn to wash and shave out of empty diesel tins, we'd stretch ourselves comfortably and say "This is the real life!" Certainly it is a man's life. But it is not the kind of life wherein at any time one feels at rest.

A tank must never be "off the road." Its crew must always be keyed up for action. There is no room for meditation or philosophy in this strange nomadic life lived by society-loving folk. In limitless stretches of stony desert I now have my being. The howling of a wild dog on a moonlit night has replaced the strident call of a telephone bell on an overcast London day; I tap a morse-key instead of dictating letters; I no longer worry about the mouse I believe to be sharing my flat, but nightly hunt my Army blankets for scorpions; I now no more have a cheque for my month's salary handed to me in a plain envelope, but

must perform an ostentatious ritual for a weekly pittance of 100 piastres.

In the midst of personal discomforts one is sometimes apt to forget bigger issues at stake. Yet we of the "Tanks" never have the idealistic purposes of the struggle far from mind. With little to occupy our few leisure moments except talk, we often discuss the bigger, world-size things that matter. There are murmurs of a "New Order"—not the rigid, dictatorial state of affairs that Hitler envisages, but that better federation of mankind adumbrated in the Atlantic Charter. Among those of us here in this not very beautiful part of the world may be many who will become prime movers towards the world of tomorrow. Detached from civilisation, yet tenaciously part of it, we are able to view world events objectively, and perhaps by reason alone of the privations of active service overseas are concerned primarily with good fellowship and the happiness of the individual.

I thank Providence for the accident that introduced me to the local government service. By virtue of my profession I have already an excellent starting point when the war is over to play a part—humble though it may be—in the re-constitution and betterment of our great little island—precursor of a more rational world.



An Assistance Board mobile unit at work. Consisting of two vehicles and a marquee for waiting applicants, this unit can be set up anywhere in a bombed area and is staffed and equipped to perform all the functions of the Board, including war damage and injury payments.

All these books and pamphlets are supplied to all wardens, police, and civil defence workers, so that all engaged in any way in the assistance of the public after a raid shall be familiar with the services available. Throughout the scheme and in the training of workers, Manchester seeks to stress the importance of treating raid victims as human beings and not as cyphers and to give personal service and help to every blitzed citizen.

Other aspects of the Manchester Information Service not detailed above include:

Searcher Service

This has been organised by the Information Bureau and is operated by the Citizens' Advice Bureau service, on behalf of the emergency committee. The C.A.B. prepares card indexes from lists of casualties and rehoused and billeted persons and has, in addition, a panel of "personal searchers" to discover the whereabouts of missing people whose names do not appear on any of these lists. Information Committees in all areas likely to receive refugees from Manchester have been asked to trace and supply the names and addresses of all who enter their districts without leaving details of their whereabouts. There is close contact between the Searcher Service and the Military Welfare Officers, to ensure speedy replies to men in the Forces anxious about the safety of their relatives.

Consultation and Progress

Those responsible for the Manchester scheme fully recognise the importance, stressed by Mr. Harrison, of maintaining continuous check on the value and efficiency of all aspects of the information service and meeting fresh needs as they arise. This is achieved not by the appointment of an official "watchdog," as suggested by Mr. Harrison, but by frequent official conferences arranged by the town clerk to study new problems and revisions of the scheme. These are supplemented by lunches, arranged by the C.A.B. organisation and attended by representatives of post-raid services, Governmental, municipal, and voluntary. At these lunches, speakers from each authority give the latest details of the services they provide, and thus the entire administrative personnel is kept well informed of progress, developments, and needs.

In the light of Manchester's experience, our correspondent challenges the view of Dr.

A. H. Marshall, expressed in his article in the September Journal, that "the town hall is, or should be, the place to which the public naturally gravitates after a raid" and that, therefore, every possible service should be administered from it. He has found this centripetal attraction of the town hall most undesirable; in a big town it would require bomb victims to travel long distances, probably through bombed and often dangerous areas, and possibly without transport. He argues, therefore, that, while there should be an information centre at the town hall to serve the people who do go there, information services should be decentralised as much as possible and steps taken to encourage inquirers to use bureaux away from the central area.

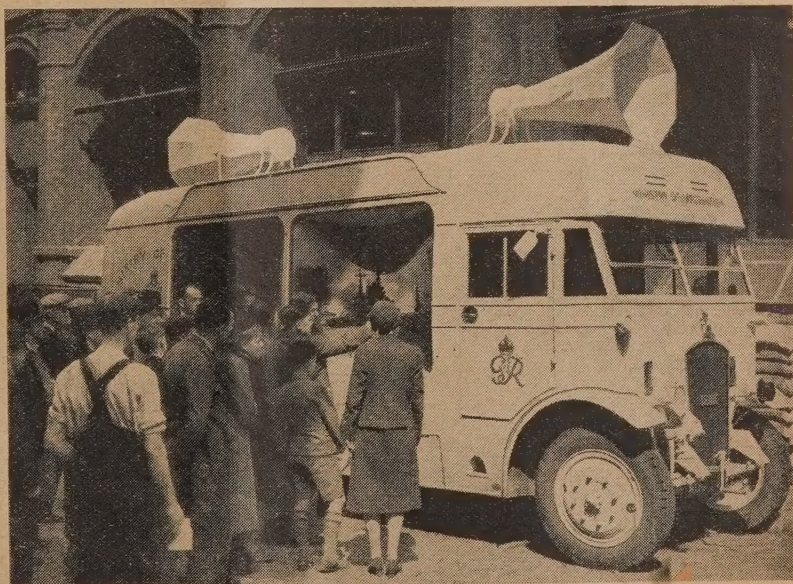
Finally, our correspondent emphasises that all concerned with civil defence in Manchester recognise information as an integral part of

the service and have given it equal consideration with rescue work, first-aid, demolition and the other more active sides of the air raid problem. Within the past twelve months there have been at least a dozen official conferences on post-raid welfare, in addition to personal contact between the officers responsible for the various branches of the service. The emergency committee has encouraged its officers to make their schemes as comprehensive as possible and to learn from the experience of other towns, many of which have been visited by the officers concerned.

An ABC of Information

ALL officers concerned in any way with the information services should read the report on home propaganda prepared by "Mass Observation" on behalf of the Advertising Service Guild and published in the second number of the Guild's new series of fascinating bulletins, "Change" (Advertising Service Guild, 10, Hertford Street, London, W.1, price 1s.).

The book consists, for the most part, of a brilliant analysis and criticism of official propaganda during the war based, not on the personal feelings of the individual critic, but on evidence, collected by the well-known methods of "Mass Observation," of its effect on the people as a whole. It shows, by detailed example, how and why some types of propaganda have failed, and how and why some (a much smaller proportion) have succeeded. While attention is focused mainly on Government propaganda, there are many lessons for local authorities and their staffs on what to do and what not to do in appealing to the public. It would be unfair to the report, and probably misleading, were we to attempt, in the short space available, to summarise these lessons, and we therefore urge every officer whose job requires him to seek public co-operation, through posters, pamphlets, public meetings, personal contact, or in any other way, to get a copy and keep it constantly at his side. He may disagree with some of the conclusions, but we feel sure that he will find many of real value in improving the quality and, still more, the results, of his work.



Ministry of Information loudspeaker van. In Manchester these vans, staffed by councillors and others well-known to the local inhabitants, tour bombed areas, giving up-to-the-minute information and advice, supplied from the Information Bureau through police or cyclists.



SELDOM does our National Executive Council, whose self-assured permanence threatens to rival a Tennysonian brook, steal a march on Much Cowslip. We have the advantage of being able to tell its members what they ought to do, while ignoring the perhaps temporarily insuperable obstacles which prevent them doing it; and when, after patient effort and intricate manoeuvre, they achieve success, ours are the pleasant privileges of scoffing at their tardiness, reminding others how long ago we urged action, and generally acquiring "face" at their expense. Intelligent foresight of this kind should not be confused with the irresponsible criticism the Clerk and I have to suffer from ignorant enthusiasts on our executive committee who unscrupulously propound wild-cat schemes which look easy but which they as well as we know to be impossible. The difference is difficult to define, but I feel sure it exists.

All honour then to the National Council for appointing a very select committee to enquire into the future of local government, and its functions under the New Order (if and when). I admit frankly that they thought of it first, and the only excuse I can offer is that we were so busy trying to hold on to what remained of the old that we had no time to contemplate a new. When we read of the N.E.C.'s action, we were at first disposed to pretend we had considered it and had decided to see what foundations were eventually left before designing the new structure, but on reflection we decided to be content to follow for once. Prestige was one thing; to deny the nation and the service our observations was quite another.

Accordingly, we called a special meeting of our executive committee to consider the appointment of a special sub-committee "to investigate, examine and inquire into every aspect of the existing system or lack of system in local government in this country, its scope, efficiency and purpose; to contemplate and envisage such changes, extensions, and restrictions as may be expected to occur or become desirable on the outbreak of peace, with special regard to the problems and conditions which may reasonably be expected to exist at that time so far as can at present be ascertained; and, as may be practicable and convenient, to make such reports and recommendations to this executive committee as may from time to time be deemed advisable." One or two members thought the terms of reference rather restricted, but accepted our contention that a plain and simple direction was more likely to bring results than anything vague or loosely defined.

Usually, our executive committee is willing to appoint special sub-committees for any and every purpose, especially to shelve awkward problems, but this time there was some opposition. Blatherpatch, whose oratorical style is perpetual emotion, urged vehemently that we should concentrate on perfecting our own organisation ready to blunt the economy axe which bitter experience should have taught

us would threaten our salaries as usual when the war ended. He moved an amendment that the terms of reference should be: "To investigate the evils of inadequate basic salaries, inadequate or non-existent cost of living bonuses or boni, unpaid overtime, and unsatisfactory promotion methods; to examine the Whitley system and the need to strengthen it against post-war retrenchment campaigns; and to make such recommendations as the sub-committee thinks fit." His amendment was promptly seconded and might have proved awkward had not the Clerk hurriedly ruled it out of order as irrelevant. Quite improperly, he declared the substantive motion carried without taking a vote and, ignoring interruptions, passed on to the election of the sub-committee's personnel.

He advised himself and myself, with power to co-opt, but this time the executive would not be denied. It insisted on adding Blatherpatch and I would have included Postlebury also had he not declined nomination. He explained timidly that he preferred an Old Order which, for all its defects, functioned fairly well and showed continuous improvement, to any hurriedly devised New Order demanded, not from real dissatisfaction with the Old, but only as an outlet for the mental fever engendered by war. He thought that a moment when men's minds were confusedly milling round a mass of idealisms was the worst possible time to attempt a reconstruction of local government. Our problems were more closely connected with bugs in bedrooms than international relations and economics, which certainly needed a New Order since they hadn't one at all at present. He tried to explain exactly what he meant, became hopelessly confused, and sat down abruptly after begging everybody's pardon for no particular reason. The sub-committee was duly elected.



"Two bitters, Miss"

An interim report has just been issued, with a minority report by Blatherpatch appended. I cannot do better than quote verbatim:

"(1) To ensure uniformity of administration, a Local Government Commission should be appointed by His Majesty's Government, to exercise through Regional Commissioners complete control of every aspect of local government administration. It is, however, essential, in view of the localised nature of the problems arising, that the present local control of all existing authorities should not only be retained but increased. Your sub-committee feel that devising a method of implementing this recommendation is not within their terms of reference.

"(2) The services of local government should gradually be expanded to include the ownership of all land and the operation of all services and industries necessary to a full standard of life for all; such a definition must include the production and distribution of food and clothing, the provision of houses and house-furnishings, all medical and educational services, the production and sale of articles necessary to normal life, the control and operation of all services, such as transport on which the community must be able to rely, and the provision of those facilities for recreation, such as cinemas and football matches, of which the mental health of the nation so obviously depends.

"In the view of your sub-committee, the manufacture of toys for children, and the operation of football pools and totalisators are not services essential to normal life in the sense they intend. The sub-committee also urge that the Trade which ministers so efficiently and pleasantly to that section of the community imbibing alcoholic beverages, should be released from what bureaucratic control at present restricts its beneficial activities.

"The sub-committee desires to make it clear that it is resolutely opposed to any attempt by local authorities to enter into competition with private enterprise or to reduce the field of operation of that law of private profit which has made us what we are today. Here again, the sub-committee feel that it is not within its province to devise detailed methods of operating its recommendations.

"(3) A further report will follow in due course. A. Blatherpatch Esq., a member of the sub-committee, dissents from its findings and attaches his personal report."

The minority report was brief but effective. It read: "I beg to state that I regard the sub-committee's report as twaddle—complete twaddle. A long and objective study of my fellow-men convinces me that the only Order likely to command general support is a very old one . . . 'Two bitters, miss.'"

"(Sgd.) Anthony Blatherpatch." With its unerring faculty for doing exactly the right thing, our executive committee unanimously resolved: "That both reports be accepted with thanks, and that the contents of both be hereby approved."

There the matter rests at present.

NALGO WINS BONUS CLAIM IN INDUSTRIAL COURT

277

Council To Pay Full Whitley Award

NALGO has won an outstanding victory for Whitleyism in the Industrial Court. On November 11 the court, consisting of Sir Harold Morris, K.C., chairman, Mr. J. McKie Bryce, and Mr. F. S. Button, heard a claim by the Association that Brentwood urban district council should be required to pay the cost-of-living bonus recommended by the National Whitley Council. The Court decided that the council should pay bonus in accordance with the last award of the National Whitley Council and made the award retrospective to April 1, 1941.

Brentwood council, or its staff committee, it was stated, had considered the question of a bonus for its officers on eight occasions between March 6, 1940 and February 26, 1941. On each occasion except the last it had either deferred consideration, or refused to approve any bonus—though in the same period it had granted three successive bonuses, totalling 8s. a week, to its workmen—two of them awarded by the Industrial Court. Finally on February 26, 1941, after continued pressure both from NALGO and from the Eastern district provincial council, it approved a bonus for officers earning up to £256 per annum at the rate of 3s. on the first £1 of weekly salary, 2s. on the second £1, and 1s. on the third £1—making a maximum payment of 6s. a week.

The council submitted seven arguments in support of its refusal to pay the full Whitley award:

1. It was not a member of the Eastern district provincial council, and was therefore under no obligation to observe its decisions;
2. It based its original refusal to grant a bonus on the refusal of the Government at that time to give any bonus to civil servants;
3. It had made no provision in its estimates for a bonus in the year ended March 31, 1941, and had provided only £1,000 for the year ended March, 31, 1942, whereas the annual cost of the bonus awarded to workmen was £1,977.
4. Its residents had reached the limit of their taxable capacity and could not afford the extra 14d. in the £ which payment of the bonus claimed would have imposed on them. Many residents were in a worse financial position than the officers.

5. The fact that the council had considered the claim on several occasions showed that it had not disposed of it in a peremptory or unsympathetic manner.

6. Its basic salaries compared favourably with those of neighbouring authorities.

7. It was always sympathetic in its attitude to officers absent through sickness.

Replying to these arguments, and supporting the claim, NALGO made the following points:

1. The plea that, because the Brentwood council was not a member of the Eastern district provincial council, it was not bound to accept its findings was not accepted when used by recalcitrant employers in industry, and was opposed to the principles of collective bargaining. In making it, the council was acting unfairly, not only to its officers, but also to the other local authorities in its area and throughout the country which had accepted the bonus award as one of the recognised terms and conditions for the local government service.

2. It was impossible to compare the local government service with the civil service, which had different salary and sickness scales, hours of duty, and holiday allowances. Civil servants also enjoyed non-contributory superannuation and, in the lower clerical grades, payment for overtime. Brentwood claimed that in refusing a bonus it had followed the example of the Government. But it did not follow that example when the Government did give a bonus to civil servants. The civil service had had a bonus for more than a year before Brentwood gave its meagre one.

3. Was the council suggesting that because

it was paying £1,977 a year in bonus to its workmen, it could not afford to give a bonus to its officers, some of whom were in a worse position than some of the workmen (all of whom are paid for overtime)?

4. The claim that Brentwood ratepayers had reached the limit of their taxable capacity was scarcely borne out when it could be shown that of 16 neighbouring authorities paying the Whitley Council bonus in full, 13 had rates higher than those in Brentwood. Mr. Ernest Bevin had stated in the House of Commons that wages throughout the country had increased during the war by an average of 20 per cent—and some of the people drawing those increases must live in Brentwood. To grant the increase of 10 per cent—half the national average, and one-third of the actual increase in the cost of living—claimed by the officers would cost a workman living in a house assessed at £10 per annum an extra 94d. a year—0.18 of a penny a week. Was it seriously argued that local government officers must be refused any allowance towards meeting the increase in the cost of living so long as anybody in the town they served was in a worse position than they were?

5. Brentwood's claim that its basic salaries compared favourably with those of neighbouring authorities was irrelevant to the consideration of a cost-of-living bonus. If it were admitted, however, examination of the salary scales of the eight authorities quoted by Brentwood showed that its salaries were the lowest of the lot.

6. Mention of sickness allowances was equally irrelevant—and in respect of those Brentwood was a backward authority, comparing unfavourably with most of its neighbours.

On these grounds, NALGO urged its claim which, as the Court's decision shows, was found to be fully justified.

£1,400 WON FOR MEMBER'S WIDOW

THE value of NALGO's assistance to its members and their families is illustrated by a recent particularly tragic case.

One day in September, 1940, when the Battle of Britain was at its height, a member of a south-eastern county branch employed as an agricultural organiser was inspecting a field when the alert sounded and an air fight began overhead. During the fight an enemy plane was shot down in the vicinity and shortly afterwards an excited woman, seeing the

member in the field, began shouting that he was a German airman who had "baled out." A crowd collected and an agricultural labourer who was in the Home Guard arrived with his rifle, shot dead an elderly man who was leading the NALGO member away and, though the latter produced his identity card, wounded him so severely that he died five days later. The Home Guard was subsequently convicted on a charge of manslaughter.

The widow, aged 34, applied to the Ministry of Pensions for a pension under the Personal Injuries (Civilians) Scheme for herself and her daughter, aged 4. This was refused, on the ground that her husband's death was not the result of war injury as defined in the Personal Injuries (General Provisions) Act. Thereupon the local branch referred the question to Headquarters.

When Headquarters took it up with the War Office, further difficulties were encountered. The War Office denied all liability, the widow was not entitled to a widow's pension, and it became clear that the only legal means of seeking redress would be by a claim for damages against the Home Guard—obviously a hopeless quest in view of the man's position.

The matter was pressed with the War Office, however, and, after a first offer of £500 for the widow and £50 for the child, it finally agreed, after a tussle with the Treasury, to an ex gratia payment of £1,400—£1,200 for the widow and £200 for the child. This was estimated as the capitalised value of what they would have received had they been entitled to compensation under the Personal Injuries (Civilians) Scheme.

Though this amount is small enough compensation for the loss of a husband, it is a good deal better than the nothing that the widow would probably have obtained had she not had the substantial support of NALGO.

SHEFFIELD'S £660 FOR B. AND O. FUND

AN outstanding achievement on behalf of the Benevolent and Orphan Fund has just been completed by the Sheffield branch.

Little over a year ago the branch appealed to all its members to increase their monthly subscriptions to the Fund. It aimed at raising £300 on top of its normal contribution. In fact, the special appeal brought in £371, which, with £289 from normal subscriptions, brought Sheffield's contribution for the year to the magnificent total of £660—equivalent to about 6s. 3d. per head of membership.

Were every other branch in the Association to do as well the Fund would obtain over £31,000 a year—compared with an actual income from subscriptions and donations in 1940 of just under £20,000.

Bananas Sold For Fund!

Other recent special donations to the Benevolent and Orphan Fund include:

Darlington—£13 6s. 6d. raised by an auction and raffle of fruit, vegetables and flowers given by members of the branch. The gifts included tomatoes, apples, onions, grapes, and, *mirabile dictu*, some home-grown bananas, the last provided by Mr. J. T. Morrison, the parks superintendent. More money is likely to

follow, since the borough treasurer has offered a new dinner service for the next raffle.

Goole—£5 1s. 3d., raised by what the branch mysteriously describes as "a small weekly effort."

Fife County—£30 8s. 3d., the proceeds of a "draw."

Hendon—£18, representing the amount saved to the branch by the fact that it was not required to pay the expenses of delegates to a NALGO conference this year. Were all branches to do this (some have, but most have not) the Fund would benefit to the tune of about £10,000.

Keighley—16s. 9d. from a raffle of onion plants.

River Ouse Catchment Board—£5 from branch funds.

Salop County—£71 17s., raised at a series of NALGO dances.

Southport—£66 7s. 11d., raised by a dance.

Wortley—£2 2s. from branch funds.

Owing to pressure on space we cannot undertake in future to acknowledge special contributions and donations to the Fund. But we hope to record from time to time ingenious money-making schemes worthy of wider adoption, if branches will send details to Headquarters.

VOICES OF THE BRANCHES

"Jackass" Looks at Branch Magazines

Opening Chorus

MY postbag proves that most editors are keen readers of LOCAL GOVERNMENT SERVICE, and saw the September announcement that, while Norman Rogers trains to chase Nazis, I am to deputize as guide, philosopher and friend—especially the last—to all editors of branch journals, magazines, broadsheets, or what-have-you. It also suggests that some editorial eyes passed by unseeing, for I am still waiting—I almost said yearning—for the Glasgow "Civist," the Leeds "Guildman," the Manchester "Journal," the Wallasey "Wheel," and others I know once existed. And where are the publications of Liverpool, Hull, Bristol, Edinburgh, Cardiff, and other big branches? Don't tell me they have no journals in these enlightened days!

The address, gentlemen, is

Mr. H. Norton,

c/o Transport Dept.,
Division Street, Sheffield, 1.

Add your treble squeak or influential baritone to "Voices of the Branches." Tell me your editorial troubles and triumphs. I have an avuncular itch.

Mag Parade

Bedford Municipal Officer. Dignified and informative.

In & Out (Ealing). As good as ever. A reference to "privileged persons who have not yet been pressed to join the ranks of compulsory volunteers" struck home to some of us in Much Cowslip.

Guild Journal (Sheffield). I always thought this the best branch magazine, when I edited it. Under Harold Crabtree it is even better. Women are consistent contributors, a feature lacking in other branches.

Camera Principis (Coventry). Reduced in size and less attractive in appearance—but blame the war for that. Contains stimulating articles on the "New Order"—if and when.

All Swell (Camberwell). Easily the most forcefully written. Stamped with the personality of Editor David Leggatt. Some not-quite-drawing-room copy has evidently aroused criticism, and, frankly, this time I'm on the side of the critics. That apart, sincere congratulations on a lively publication.

Southwark Magazine. The contents deserve better presentation, and I understand the editor is already contemplating changes to please the eye.

Raven (Colchester). Neatest of all the cyclo-styled issues, but local service news and an occasional article on local government topics are needed to give point to an otherwise good production.

Forum (Finsbury). As befits the title, a thoughtful publication. Personal news is lacking. Editor Robert L. Cross uses the double-column lay-out, but I find it easier to read typescript straight across the page.

Pay Day (Hackney). An old friend, and always enjoyable. The use of coloured inks for headings and line drawings is distinctive and effective. Editor L. Lowton succeeds, where nearly all branch editors fail, in maintaining just the right balance between serious material, service news, personal notes, and light relief.

Kent County Chronicle. Much improved since I last saw a copy. Frank and well-written comment on local negotiations contrasts with the mistaken "mustn't mention that" policy imposed on many editors.

At Your Service (Doncaster). A splendid title, and the October issue recorded fine achievements—adoption of Whitley scales, complete review of grading, and an inquiry into excess hours. Well done, Doncaster!

Junior Officer (Glasgow Youth Section). So far as I know, the only Youth Section

publication in NALGO—and a fine effort. The activities page is an imposing list, from dancing lessons to debates. Glasgow has given NALGO a lead here, but I would like to see more comment from the young men on NALGO policy and service matters—the voice of the Ginger Group.

Deptford News. Almost wholly devoted to letters from Forces members. Why not some branch and service copy to make it a real NALGO journal?

Bridge House Newsletter (Feltham). A gallant venture by a small branch which puts to shame the efforts of some bigger branches. The talent is obviously there. Keep it up, Feltham.

Quarterly Review (Bradford). I like the cover and lay-out of this journal, and the dignity of its comment, which is restrained but far from dull. The only lack is light relief—too often overdone in other magazines. Have you no humour, Bradford?

Broadsheets from the L.C.C. branch, Stoke Newington, Wimbledon, Ilkeston, Grantham, and Hampstead. Most give branch service news efficiently, and from the fact that the already hard-worked branch secretaries are the men responsible, that is probably all they are intended to do. Wimbledon's "War Bulletin" and Hampstead's "News

Letter" are exceptions, designed primarily for men in the Forces. Grantham's is probably the best, including news of members and occasional articles.

In congratulating these branches, especially those with limited numbers, on their enterprise, may I suggest they consider appointing an editor and letting him try to expand the existing medium into a genuine magazine?

The Jackass Iron Cross

IS awarded this month with full military honours to "Jumps" of "In & Out," for a superb history of a flea's adventures in a Report Centre.

Final Flourish

This time, Mag Parade is naturally a longer one. In future it will be restricted to journals listed and issues of existing ones deserving special mention. Thus I hope to have space for a series of articles dealing with the type of copy you need and how to get it.

In the meantime, I suggest each editor looks at his journal with the critical detachment of a pawnbroker appraising a treasured heirloom, careless of its sentimental value and concerned only with its intrinsic worth of utility.

Publication is not an end in itself. Does your journal further the interests of NALGO or your branch and your members? Has it propaganda value?

More of this anon. In the meantime, thank you!

NALGO AND TOWN AND COUNTRY PLANNING

NALGO has recently affiliated to the Town and Country Planning Association. Here, F. J. OSBORN, its hon. secretary, describes the Association's work and objects, and outlines the facilities it offers to NALGO branches and members.

THE Town and Country Planning Association (incorporating Garden Cities and Town Planning Association), of which Lord Lytton is President and Lord Harmsworth Chairman of Council, is the oldest body in the country concerned with town and country planning. It was founded in 1903 by the late Sir Ebenezer Howard, and its policy has always included the decentralization of industry and people from overcrowded centres, the creation of new satellite towns planned for industry and community life, and the careful preservation of agricultural land around and between cities and towns.

Great emphasis is now laid by the association on the rebuilding of city centres, whether by reason of bombing or slum clearance, on a more open basis, making possible the introduction of parks and playgrounds and family houses with gardens. The "spill-over" from this re-development, both of business and population, should be accommodated so far as practicable in the smaller existing towns and in carefully sited new towns. The best soils should be reserved for agriculture, sprawling suburbs and ribbons checked, and areas of special beauty and on the coast-line reserved for recreation, along with agriculture or forestry. It is recognised that planning on these lines must affect land-values and in some cases rate-revenues, and these problems must be dealt with on a national basis either by public ownership of large areas, the State acquisition of development rights on undeveloped land, rate grants and contributions, or other appropriate methods of financial adjustment.

All land should come under public control, and there should be a stronger and more universal system for approving building design. Necessarily, this strengthening of planning implies a Ministry of Town and Country Planning, for which the association is pressing strongly. It is also urging that special measures be taken to educate planning personnel for the new and more comprehensive tasks ahead.

The association has a small staff during the war, but at the earliest moment will enlarge its activities. It desires to co-operate in every way possible with NALGO and its branches. It will help to find speakers for meetings and study-circles, will supply lantern-slides, information for speakers, book-lists, and hints for activities in connection with planning. It arranges occasional conferences, and hopes to make these regional, so that they will be accessible to many NALGO members. It would also like to organize, where NALGO branches can assist, short-term or week-end planning schools and study-circles.

It also desires, at the earliest opportunity, to form local town groups for the study of planning issues, or to have affiliated to it existing local societies willing to undertake educational work. In this it is hoped that NALGO branches and members may be able to assist in finding interested people locally and in organizing groups.

The association publishes a quarterly journal, "Town and Country Planning," which can be obtained through booksellers at 1s., or by post for 5s. per annum.

Faber & Faber, Ltd., recently published for the association "Replanning Britain," a report of the important 1941 conference at Oxford (7s. 6d. net), which should be in all local libraries and planning offices. The same firm is publishing the association's *Replanning Britain* series of booklets at 1s. each, the first three of which are available. Quantities of 12 or more may be obtained from the association by NALGO branches at trade price.

The association's head office is at 13, Suffolk Street, Pall Mall, S.W.1, where the assistant secretary, Miss E. Baldwin, and the organizing secretary, Mrs. E. G. McAllister, are in attendance. The hon. secretary, Mr. F. J. Osborn, may be more quickly corresponded with at the association's office at 10, Parkway, Welwyn Garden City, Herts., but correspondence in general should go to the London office.

Importance of Education

MR. HASLUCK, in his article "New Councils for Old," raises many points which are important to the proper development of local government in the future. Too much stress cannot be laid on the necessity of having as councillors (and aldermen) educated men or women with vision and intelligence. Anything, such as instruction in local government matters in schools, at public meetings, or the like, which encourages these results, is desirable.

Payment of councillors appears a most unsatisfactory method of obtaining a more suitable type. During the war, voluntary service has been stressed in all phases of life. Whilst some may doubt its efficiency in total war, few would deny the desirability of leaving reasonable opportunity for the development of service without pay in normal times. With evening meetings, the demand for payment would largely disappear, as the "working" councillor would be able to attend without loss of working time just as much as the "well-to-do" councillor.

Whether "new councils" would really improve matters without the adoption of new fundamental conceptions of local government seems more open to question. To what extent is the guiding principle still to be one of finance, and to keeping the rates down? How far are councils to have the power to commit themselves to expenditure which they consider desirable? Is there to be any new method of rating and to what extent is local planning to be superseded by national planning? In short, should not equal importance be given to the system to be operated as to personnel? Would not the setting up of a new ideal of local government in itself be a means of stimulating the recruiting of the "new councils."

Mr. Hasluck's contention that citizens who possess specialised knowledge should be selected to take part in the work of appropriate committees by co-option would be superfluous were the councillors themselves of suitable type and advised by competent officials. In fact, if these latter conditions operated it might be preferable not to have any councillor specialists on the committee. The impartiality of these specialists is frequently suspect and this may be sufficient to nullify any advantage which might otherwise accrue.

The importance of continuity of policy cannot be overstressed. This applies not only to such phases of the council's work as education, health, and other personal services, but also to town planning, building, and engineering work. As the former services cannot begin to function properly without suitable buildings and public utility services, the essential nature of the latter is apparent. They cannot in any town be looked upon as mere luxuries, and development should be planned according to a definite programme of priorities. The preparation of this plan is one of the most essential functions of the council as representing the community. Their policy must not be determined on political grounds nor on the basis of any sectional interest, and it must be a long-term policy. To settle this plan properly requires an educated councillor of good judgment in the real interests of the community and one who can see further than his own business or profession.

Education of the electorate may in time give us the "new councils," but the education will have to be directed by those councillors and officials now in the local government service who realise the shortcomings of the present system. It will not be achieved by the widening of the local government electorate.

M. E. HABERSHON.

Walsall. Borough Engineer and Surveyor.

Publicity the Cure for Apathy

MR. HASLUCK ascribes to an ignorant and apathetic electorate the responsibility for lack of talent in the council chamber. Surely the apathy and lethargy of which he writes is engendered by the fact that no attempt is made to "sell" local government to the electorate, with the result that many ratepayers are ignorant of the nature of many

READERS' FORUM

While the use of pen-names is allowed, we cannot publish anonymous letters, and correspondents must, therefore, give name and address. Letters for the January number must reach the Editor at 192, Edgwarebury Lane, Edgware, Middlesex, by December 15.

services provided by local councils. An active and capable publicity officer is needed by each council.

Matters are not helped by procedure at council meetings, when the public business consists of a monotonous recitation of minute paragraph numbers and the maddeningly repetitive "agreed."

I suggest that the appointment of publicity officers and the admittance of the public to committee meetings would create and stimulate such a demand for knowledge of local government machinery that Mr. Hasluck's remedies would be imperative.

Epsom and ERIC A. ATKINSON,
Ewell Branch. Hon. sec.

Another Remedy

MR. HASLUCK has lightly touched on many of the causes of "poor councils," but the reasons he gives for the appalling apathy shown during local elections, and generally, seem to touch only the fringe of the real cause.

Surely this civic apathy is merely a reflection of the apathy shown during a Parliamentary election.

If a member of Parliament, after assuring his electorate that he will "abolish the means test," "increase old age pensions," and "raise the question of reviving the local shipbuilding industry," does none of these things, and even opposes them, it is not surprising that the man in the street should ignore the lavish promises of candidates for local councils.

Make M.P.s fulfil their promises, with the proviso that they may be called to give an account of their work at any reasonable interval, and be dismissed for flagrant absence, laziness, or disobedience, and the people will soon become "civic" minded also.

This, however, does not belie the importance of the items mentioned in Mr. Hasluck's article. Of these, perhaps the Press is the most important and it should be legally compelled to publish a true and accurate report of meetings and speeches, with none of the omissions and distortions so noticeable in most local newspapers.

Maidstone.

F. G. F.

A Lesson for NALGO

I WAS particularly struck by one point in Mr. Hasluck's interesting article. He was referring to the time (which we may or may not see) when service on a local authority will be regarded as a serious duty for those who possess the capacity for it, instead of as a means of obtaining "cheap haloes" for otherwise undistinguished persons. He went on to express surprise that the trade unions had not made some move towards securing that workers should have time off to enable them to perform such social service.

There is food for thought here for NALGO. Has the Association, for instance, got the best possible men on the N.E.C., and are we concerned to remove obstacles in the way of would-be candidates? That the obstacles are there is certain. There are known cases of chief officers who, for totally insufficient reasons, have prevented officers from standing for the N.E.C.—usually on the ground that they could not promise the necessary leave of absence.

Is there any connection between such things and the fact that chief officers and deputies increasingly predominate on the N.E.C. of a trade union which, in its own pre-war propaganda, claimed that some 70 per cent of its members received less than £250 a year?

It is a serious matter, about which something should be done, but one cannot see the present N.E.C. doing much towards removing the barriers. Its members seem too concerned about keeping themselves in office. I am not of the school which would debar all chief officers from NALGO, but I do see the possibility, especially after this unjustly prolonged period without an election, of a violent swing-over, which may not be for the good of the Association. Could any body of members which is in touch with rank-and-file thought justify the re-election of itself for a fourth year without even a modified form of election? To borrow Mr. Hasluck's conclusion, which I suspect he in turn borrowed from a well-known radio character: "I dunno—but it makes you think!"

REALIST.

LAND NATIONALISATION

Liberty—For Whom?

FOR many years it has been recognised by most people that the possession of land enables the owner to hold the community to ransom. He can sit back and watch the value mounting, incidentally increasing the burden of expenditure on his fellow taxpayers and himself with the knowledge that any expense he may incur while waiting will be repaid a thousand-fold or more when he finally deigns to sell. Local authorities have been forced to pay exorbitant prices to carry out their plans for the improvement of municipal services, and schemes for the betterment of thousands have had to be abandoned owing to the greed of a relatively small number who have refused to sacrifice a penny of their unearned wealth, even though they expect others to fight, and if necessary to die, in defence of the existing system.

We are told we must protect "This land of ours, this England." We are put into uniforms, we are sent wherever we are wanted, we relinquish our rights of citizenship, our freedom, our homes. We are assured that after the war an effort will be made to enable all men to have a chance of economic and personal liberty. Yet when the N.E.C., after careful deliberation, announces that in its opinion the stumbling-block of private land-ownership should be removed, Mr. Fraser writes that it is an interference with the liberty of the subject. Is it not an even greater interference with the liberty of the subject that all England should be owned by a few, who can dictate to the rest on their own terms?

This question is not one of party politics. It is one of justice to the men who will return when this war is over, expecting to find some measure of economic security and the abolition of parasitic growths on the face of our democracy.

DEREK ROBERTS.

Who Creates The Value?

WHAT memories "Deva's" letter brings back, especially his words "created by their fellows." Some years ago I bought a house which was one of a number erected

in a field. The road adjoining was a main road and had been piped for water and sewage. As a ratepayer, I had, of course, contributed my share to the cost of piping. Electric light and gas were provided by utility companies. As a field, the rateable value was low. The erection of houses, however, raised it, and besides my share previously mentioned, I had to pay the increased rate. When I took possession I naturally wanted to convert most of the grassland into something more productive. I paid someone to dig the land required for vegetables, and together with Mrs. Scrimshire's and my own exertions, in the course of time changed what was a field into a garden with fruit trees, soft fruit bushes (all of which I had to buy or propagate), beds of rhubarb, asparagus, etc. It was necessary to erect an out-building, and so one was built which could also serve as a garage. Some of the land was not too good, so it was necessary to "make" this to increase its productivity.

I naturally think that I should now obtain a better price for the property than the amount for which it was bought, and that the increase in the value is due to time, labour, and money spent on it. Why, therefore, should such increase be taken from me? My fellows have done nothing to increase the value—as a matter of fact they have probably decreased it, for by turning a field adjoining the property into allotments, some of my privacy has been taken away. I do not object to the field being so used, but only bring the matter forward as an example of how economic value can be decreased by one's fellows.

112, Worth Road, P. J. SCRIMSHIRE.
Hertford.

PROMOTION METHODS

A Case For Action

I WAS interested to see that Mr. Gabrielson had suggested that his branch executive should consider the points raised in my article, and I should like to hear the result of their deliberations.

Now what about the district committees and the N.E.C. also tackling this problem of staff promotions? The present system is most unsatisfactory, and savours of favouritism—especially at present when the minutes of the emergency committee are kept carefully from the eyes of the rank and file. "Other business (if any)"—oh, what crimes are committed in thy name!!! "Pet" promotions need not even appear on the agenda now, and by the time the minutes are seen the damage has been done and it is too late to remedy it.

What we want is a Local Authorities (Admission of Staff Representatives to Committee and Council Meetings) Act, and I should like a hand in drafting it. Now then, N.E.C., let us get something done about it and done quickly—the problem is urgent, particularly as some of the keen men are now in the Forces and cannot therefore keep that eagle eye on staff matters that they used to.

FAIRPLAY.

The Case for a Black List

PREVENTION is better than cure, and I suggest that a "black-list" of local authorities and heads of departments, as advocated in my letter in the November Journal, would be more likely to achieve the former than the action through the branch and divisional officer you recommend.

Representations by the divisional officer do not always succeed, as Mr. Mortimer's reminiscences in the October Journal showed, even though they have "all the force of the association" behind them. Nor do such representations help nomadic members, who would value responsible advice from a central bureau.

The number of authorities and officers whose conduct would justify inclusion on a black-list is, one hopes, exceedingly small, but the effect of black-listing would be great.

The law of libel exists as a protection against malicious and unfair criticism, not as a shelter for abuse.

Sussex.

ADVANCE.

Ending Favouritism

IT is obvious from my own observations and letters in "Readers' Forum" that

APPROVED SOCIETY MEMBERS

- **THREE DAYS ONLY** is the time limit laid down in the National Health Insurance Act for notification of incapacity.
- **IF YOU ARE ILL**, therefore, you must **INFORM THE SOCIETY WITHIN THREE DAYS**; otherwise **YOU MAY LOSE BENEFIT**.
- If you cannot send the information within three days, you must send it **AT THE EARLIEST OPPORTUNITY**—but the time limit can be extended only if you have a good reason for delay. Ignorance of the Act is not a good reason.
- **YOU NEED NOT SEND A MEDICAL CERTIFICATE WITH THE NOTIFICATION**. That should, however, be sent as soon as possible.
- **PLEASE GIVE YOUR MEMBERSHIP NUMBER WHEN YOU WRITE**.

**NALGO APPROVED SOCIETY,
CROYDE, BRAUNTON, DEVON**

favouritism dominates, polluting the atmosphere of local government to the detriment of non-favourite officers who, more often than not, are the best workers.

NALGO headquarters should take general action (local would mean victimisation) by insisting on every application for a rise in salary being brought before the salaries' committee. This would give each member a fairer chance against the amateur "Hitler" who uses his powers for the benefit of himself and his friends at the expense of the rate-payers.

"LINDSEY."

OVERTIME AGAIN

Branches Powerless

THERE seems to be little purpose in discussing the overtime evil in these columns unless action is taken elsewhere. Most of us have suffered from it to a greater or less degree, and we all know that there are two kinds of overtime—necessary and unnecessary. None of us objects to the necessary overtime, but most of us do object strongly to the appropriation of our leisure for work that has been held over, either deliberately or owing to lack of proper organisation. The letter from "Sufferer" in the September number puts the matter accurately and plainly.

Branches are usually powerless. If a chief officer says that overtime is necessary, few councils will bother to listen to members of the staff who could explain why it was unnecessary. Moreover, those members of the staff would very often be liable to retributory action on the part of the chief officer. Until the parent organisation realizes that entry into local government as an employee is

(Continued in next column)

H. R. JONES

New N.E.C. Member for West Midlands

THE West Midland district committee has elected Mr. H. R. Jones, its secretary, to the National Executive Council in the place of Mr. G. A. Stone, who, as was recorded in the October journal, has resigned on taking over full-time duty as captain and adjutant of the Worcester City Battalion of the Home Guard.

Mr. Jones, who is an accountancy assistant in the borough treasurer's department at Wolverhampton, has been a quiet but enthusiastic worker for NALGO for many years. He was treasurer of the branch from 1929 until 1940, when he took over the duties of Wolverhampton secretary. He has represented the branch on the West Midland district committee since 1927, and has been secretary of the committee since 1937. He has been a member of the staff side of the West Midlands provincial council since its formation in 1937, is a member of the executive committee of the council and also a representative of the council on the joint standing committee (institutional employment). Mr. Jones is also a member of the West Midlands B. and O. sub-committee and served on the management committee of the NALGO Provident Society from 1936 to 1938.

(Continued from preceding column)

equivalent to giving permission for one's unlimited exploitation, and, having realized that, acts upon it, I fear that little can be done to remedy the situation.

HASSOCK.

SHOULD FIREGUARDS BE PAID? Another Opponent

I AGREE with John Hedley in objecting to being paid for fire-watching. Local government officers have had many opportunities to volunteer in the various civil defence organisations, and this can be regarded as yet another. If payment is made (and apparently we have no choice), it can easily be refunded.

In these days, when sacrifice is common to all, can we not at least do some things for nothing? The opportunity is ours.

FIREGUARD

HOSPITALITY FOR WARRIORS A Suggestion

WHEN reading the letter under the above heading in your November number, it struck me that a simple practice of our own branch might usefully be passed on.

Some time ago we decided to pay out-of-pocket fares and subsistence expenses, up to a prescribed total, to any serving member of the branch who might be able to look us up at our headquarters. It has been an acceptable and successful facility for many of our Service men, and helps to keep up the contact which is so desirable.

CHAIRMAN,
Reading. Thames Conservancy Branch.

Opportunity Appreciated

IN support of "Medical's" appeal, and your footnote, I can say from experience how much some of us in the Forces welcome an opportunity to get back to the NALGO atmosphere and to meet fellow officers. Many of those still at home are doubtless busy, but surely they have some time they could share with members in uniform, whether it be at home, in a social club, or elsewhere. I have even enjoyed a "yarn" in a Report Centre. Croydon's clear and helpful offer is a generous example that many branches could easily follow.

R.N.A.S.

WISE BUYING

'Phone :
South
Godstone
65

Buy rightly, your coupons necessitate this. Behind every article we offer is our over 50 years guarantee—your assurance of complete satisfaction. Our Fur and Fashion catalogue illustrates smart attire that costs no more. Why not look your best and have that very comforting feeling you are doing so.

Our Xmas gift leaflet solves this year's very difficult gift problem.

No. 117. Youthful Coat in carefully chosen Antelope pelts of superior quality.

25 GNS.
Monthly 30/-

DEPARTMENTS :
Jewellery, Watches and Clocks, Plate, Cutlery, Ladies' Clothing, Furs, Fur Coats, Lingerie, Footwear, Furniture, Furnishings.

PROTECTIVE
MONTHLY
PAYMENT
TERMS

20%
DISCOUNT
TO YOU
20%

E. J. FRANKLAND & CO., LTD.,
OF LUDGATE CIRCUS (Established 1885)

TEMPORARY EVACUATION ADDRESS:
(DESK L), MARLE HOUSE, SOUTH GODSTONE, SURREY.



Your Defence against the rising cost of clothes

In the interests of national economy, we are not ambitious to expand out business at the present time; but to replace those of our customers who are now being equipped sartorially by H.M. Services, we invite other men of assured position to consider the advantages of the K.B. Cash-Credit Plan as a defence against the rising cost of clothes.



Always at your service
in peace or war

The K.B. Cash-Credit Plan enables men of assured position to replenish their wardrobes at *present cash prices* without putting down the cash. Clothes to twelve times the value of an agreed monthly payment can be ordered at once, and further purchases may be made without increasing the agreed monthly payments.

While present stocks last—Suits and Overcoats from 7 gns. Uniforms from 10 gns. Hats, Hosiery, Shirts, Shoes, etc., as reasonably. Branded lines at advertised prices.

LADY CIVIL SERVANTS

are welcome to take advantage of the K.B. Cash-Credit Plan for ladies' tailor-made coats and costumes from gentlemen's materials, and ready-to-wear garments from our extensive stock, including Marlbeck, fur coats, fur ties, gloves, stockings, underwear, umbrellas, etc. We undertake re-modelling of fur coats and renovations of all kinds.



NAVAL, MILITARY, AND R.A.F. UNIFORMS

can be made at short notice, and special credit facilities can be granted to Civil Servants joining His Majesty's Forces.

ASK FOR THE K.B. SKETCH BOOK

which tells you all about the K.B. Cash - Credit Plan and the clothes we make. Call if you can, write, or phone REGent 0015 (5 lines).

KEITH BRADBURY

West End Tailors to Professional Men
137-141 REGENT STREET, W.1

also at 15 Westover Road, Bournemouth

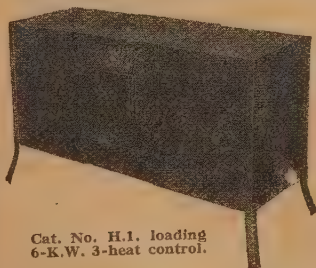
Issued by Keith Bradbury Ltd.

THE

Hotpoint

REGD TRADE MARK

"HORNSEY" VENTILATING & HEATING UNIT



Cat. No. H.1. loading
6-K.W. 3-heat control.

Double ended Heater. Also single ended unit can be supplied. Designed to Counteract CONDENSATION, VITIATED

ATMOSPHERE,

DAMP, CHILL,
BAD ODOURS,

and INFECTION in A.R.P. Shelter Systems.

The Unit operates on the forced convection principle diffusing warmed air from each end of the casing.

For further particulars apply to:—

The Hotpoint Electric Appliance Company, Ltd.

Head Office:
24, Newman Street,
LONDON, W.1.

Hotpoint House,
99, Corporation Street,
MANCHESTER, 4.

NALGO ROLL OF HONOUR

Military

KILLED

Bicknell, Sgt.-Air Gunner, R.A.F.V.R., accounts dept., Newquay. Killed in flying accident.

***Clarke, Cpl. A. B., R.E.,** treasurer's dept., Newcastle (Staffs) B. Died of wounds whilst prisoner of war.

Cooper, Sgt.-Pilot J. E., R.A.F., 23, Luton.

Cooper, Pilot-Officer L. E. H., R.A.F., deputy surveyor, Wellingborough U.D. Killed in action.

†Cross, Sgt.-Obs. P. J. L., R.A.F., 24, clerk's dept., Warwickshire C.C.

†Donovan, Sgt.-Obs. J. A., R.A.F., land drainage dept., Cheshire C.C.

Edginton, Ldg. A/C S., R.A.F., finance dept., Coventry. Drowned in punting accident.

Edwards, Pilot-Officer R., R.A.F., accountant's dept., Reading B.

Hall, Sgt.-Pilot D. W., R.A.F.V.R., 21, clerk's dept., Bournemouth. Killed in action.

Holden, Sgt. W., R.A.F., education dept., Bradford. Killed by enemy action.

Hunt, Harold, Fleet Air Arm, public health dept., Lindsey C.C. Killed on active service.

Keevil, Gunner J. R. J., R.A., A.A., 28, rating and valuation dept., Broadstairs and St. Peters U.D.. Killed in action, Middle East.

†Kipling, Capt. J. W., D.L.I., accountant's dept., Durham C.C. Killed in action.

Lintott, Sgt. H. G., R.A.F., 26, education dept., Essex C.C. Died from injuries received on active service.

Phillips, Sgt.-Pilot T., R.A.F., Essex County Council. Killed in action.

Saunders, Sgt.-Obs. R. S., R.A.F., rating assistant, Horsham. Killed in action over Germany.

Smith, Gnr. R. S., R.A., treasurer's dept., Ipswich B. Killed on active service.

Stoneham, A/C J. W., R.A.F., 27, clerk's dept., Essex C.C. Killed in flying accident.

Thackwell, Sgt.-Pilot L., R.A.F., treasurer's dept., Bermondsey M.B. Killed in air crash.

Thompson, Pilot-Officer P., R.A.F., health dept., West Sussex (N.E.) combined sanitary district, Horsham branch. Killed in flying accident, Malta.

MISSING

Ballard, Sgt. W.O. Air Gunner, R.W., R.A.F., surveyor's dept., Evesham. Missing, believed drowned.

Barcroft, Sgt.-Gnr. R. H., R.A.F., clerk's dept., Wellingborough U.D. Missing, presumed killed.

Belton, Sgt.-Pilot K. F., R.A.F., public health dept., Lindsey C.C.

Bentley, Sgt.-Obs. G. L., R.A.F., finance dept., Coventry. Missing from operational flight over Germany.

Booth, Able Seaman B. R., R.N., finance dept., Coventry. Missing from convoy protection duties in the Atlantic.

Buse, Pilot-Officer G. B., R.A.F., East Cornwall.

Life, Sgt.-Obs. J. D., R.A.F.V.R., treasurer's dept., Ryde B. Missing in daylight operations.

Manifould, Pilot-Officer W. K., R.A.F., Wokingham R.D.

Panting, Sgt.-Pilot T. L., R.A.F., public health dept., Lindsey C.C.

Parfitt, Pilot-Officer L., R.A.F., libraries dept., Reading.

Selfe, Pilot-Officer F., R.A.F., finance dept., Coventry. Missing from operational flight over Norway.

Whiting, Sgt.-Pilot D. A., R.A.F., 20, engineer and surveyor's dept., Woking. Missing, presumed killed.

PRISONERS OF WAR

Burgoine, Ord. Seaman P. T., R.N., architect's dept., Coventry. Captured in operations off Crete.

Cockburn, Sgt. J. E., Northumberland Hussars, relieving officer, Northumberland C.C. Captured in Crete.

Duncan, Cpl. D., R.E., burgh surveyor's dept., Forfar.

Fisher, Sgt. W.O. Air Gunner, N.S., R.A.F., clerk's dept., Chester.

Foster, D. W., engineer's dept., Hartlepool B. Captured in Middle East.

Ibbetson, L./Bdr. R. T., collector's dept., Clacton U.D. Captured in Crete.

Johansson, Cpl. E. D., gas showrooms, Coventry. Captured by Italians whilst in hospital in Libya.

May, Pte. W. R., R.A.S.C., clerk's dept., Kent C.C. Captured in Corinthia.

Nicholas, Sgt. A., R.A.F., 25, Northwich.

†Woodsford, Sgt. F. M., Royal Marines, 24, clerk's dept., Bournemouth. Captured in Crete.

** Previously reported prisoner of war.*
† Previously reported missing.

A total of 260 NALGO members have been killed in the Forces and on the Home Front since the war began, and 73 have received awards and commendations. Detailed figures are :

CASUALTIES			
		Military	Civilian
Killed	...	213	47
Missing	...	112	1
Prisoners	...	160	—

AWARDS			
		Military	Civilian
George Cross	...	2	2
George Medal	...	2	13
Albert Medal	...	1	0
D.S.O.	...	1	5
D.S.C.	...	2	7
M.C.	...	5	2
M.M.	...	2	
D.F.C.	...	8	
D.F.M.	...	12	
Mention in Dispatches	...	5	
Commended	...	1	

Civilian

KILLED

Greenacre, G., school attendance officer, Tynemouth. Killed whilst on duty as air-raid warden.

Munro, E., works and depot supt., Hebburn U.D. Killed on duty during raid.

MISSING

Pennington, T. E., retired member and ex-chairman of Bootle branch. Missing whilst returning from Gibraltar, where he was secretary to the Board of Commissioners and chief executive officer for A.R.P. In the October journal we reported the award of the O.B.E. to Mr. Pennington for his work in organising A.R.P. services at Gibraltar.

CORRECTION

We regret that in the November Roll of Honour, Gunner H. L. Godbold, a prisoner of war, was incorrectly described as being employed in the electricity dept., East Ham. This should have read Electricity dept., West Ham.

Will branch secretaries please send details for this Roll of Honour to the General Secretary, NALGO, Croyde, Braunton, Devon, and not to the editor or to divisional officers? Details should include name, rank, branch of Forces, age, peace-time position and authority, and, in the case of awards, particulars of the action in recognition of which it was made.

AWARDS TO MEMBERS

DISTINGUISHED FLYING CROSS

Hall, Pilot-Officer C. H., R.A.F.V.R., radio-grapher, St. Giles hospital (L.C.C.)—for gallantry in flying operations.

Kemp, Flying-Officer N. L. D., accountant's dept., Ruislip-Northwood U.D.—for great courage in operational flights. He has taken part in 222 operational sorties against the enemy.

DISTINGUISHED FLYING MEDAL

Donley, Flight-Sgt. W. L., R.A.F., clerk's dept., Nottingham.

King, Sgt.-Pilot H. J., R.A.F., 27, inspector of weights and measures, Folkestone. When he made a forced landing from lack of petrol in the Middle East, Sgt.-Pilot King was surrounded by hostile Arabs. He-wirelessly for a rescue plane, set fire to his own machine, and then ran through Arab fire to the rescue plane, escaping safely.

Topping, Sgt.-Pilot J., R.A.F., health dept. Rochester B.

Wheatley, Sgt.-Pilot R. E., R.A.F.V.R., 27, parks dept., Derby. For courage and devotion to duty in air operations. Sgt.-Pilot Wheatley has taken part in about 30 operational flights over enemy territory, including Berlin.

Civilian

GEORGE MEDAL

Pickering, J. C., rates dept., Bootle—for gallantry and devotion to duty in the rescue of trapped persons during a heavy raid.

BRITISH EMPIRE MEDAL

Cochrane, A. L., works supt., Crosby B. and supt. rescue service—for outstanding courage and efficiency in rescuing a woman trapped beneath debris, with a blazing gas main near and while bombs were still falling. During the rescue work, Mr. Cochrane supported the weight of a collapsed wall on his shoulders.

Hospitality for Warriors

Several more branches and individual members have responded to the appeal in last month's Journal for hospitality for NALGO members in the Forces, and the list is growing. We shall be happy to add to it.

BRANCHES

Ashton-under-Lyne.—W. B. BRADLEY, electricity works, Ashton-under-Lyne (use of Waterworks Social Club offered).

Blackburn NALGO Sports and Social Club.—J. COX, 42, Victoria Street, Blackburn.

Cambridgeshire.—LEO MASHON, Shire Hall, Cambridge.

Cheshire County.—H. JONES, 47, Walter Street, Chester.

Croydon.—Twelve members offer evening hospitality, and four are willing to entertain members in the Forces overnight. Details from L. J. BOWERS, Education Office, Katharine Street, Croydon (Croydon 4433, Ext. 210).

Essex Rivers Catchment Board.—L. E. INNES, Essex Rivers House, Springfield Road, Chelmsford.

Grimsb.—J. W. L. BUXTON, borough treasurer's dept., Municipal Buildings, Town Hall Square, Grimsby (Grimsb 55141).

Hinckley, Leicestershire.—J. G. S. TOMKINS, 16, Station Road, Hinckley.

Isle of Wight.—S. H. MATTHEWS, County Hall, Newport, I.O.W.

Leicester.—J. HILL, City Water Offices, Bowling Green Street, Leicester.

Lincoln.—Lindsey County officers hold a monthly social : particulars from secretary, NALGO, County Offices, Lincoln.

Newcastle-upon-Tyne.—V. GRAINGER, Town Hall, Newcastle-upon-Tyne 1.

Rochdale.—Municipal Officers' Club, Toad Lane, invites Nalgoites in the Forces to become temporary members. Billiards, table tennis, darts, cards, and bar. J. H. LEVER, Town Hall, Rochdale (Rochdale 3181).

Wimbledon.—Offers hospitality and facilities for sport and recreation : J. W. BABBS, borough engineer's dept., Town Hall, Wimbledon.

Winchester.—R. G. CASTLE, Guildhall, Winchester.

Wrexham.—H. BROOKFIELD, borough surveyor's dept., 1, Grosvenor Road, Wrexham.

PERSONAL

J. M. Clark, Southgate, Norton Road, Stourbridge (Stourbridge 57175).—Mr. Clark, who was formerly a member of the Southgate branch, offers evening or overnight hospitality.

J. Darricotte, Grove House, Grove Lane, Chadde Hulme, Cheshire (Bramhall 306). Mr. Darricotte offers "meals, bath, bed, snooker, table tennis," etc., to members in the Forces, in the area, who will write or phone to say when they would like to call.

L. Dellow, 4, Woodside, Harrogate (Phone : Office, Harrogate 5031 : house, 2808).

J. Y. Fawcett, "Earldene," 11, Windermere Crescent, Harton, South Shields (South Shields 1000).

F. W. Goodman, The Pines, Stourbridge Road, Bromsgrove, Worcestershire (secretary of Bromsgrove branch).

SCOTTISH NOTES

Cost-of-Living Bonus Claim Deferred

THE staff side submitted its application for a revision of the cost-of-living bonus at a meeting of the Joint Industrial Council on October 24. The employers' side, however, after considering the application in private, announced that it was not prepared to consider any revision for three months.

The staff side strongly protested against this decision and asked whether the employers' side would agree to remit the matter to independent arbitration. This was refused, on the ground that the application had not been definitely refused, but only deferred. The staff side thereupon expressed its dissatisfaction and stated that it would need to consider the matter further.

Thus, in spite of hopes that the council would agree to a revision of the award, particularly well founded in respect of those officers receiving salaries over £350, who are now outside its scope, the employers' side refuses to discuss it at present. The staff side, which has considered the position further, feels that this refusal is not in accord with the principles of Whitleyism, the essence of which is negotiation between two parties, not submission of a case by one party for acceptance or refusal by the other. The staff side has now asked for an early meeting of the Joint Industrial Council, and all the unions and associations represented are doing everything possible to secure agreement.

The staff side has given notice to amend the

constitution of the Joint Industrial Council to provide that in the event of failure to agree on any question, the dispute shall, on the application of either side, be referred for settlement

NALGO Building Society Investors

For every investment of £5 and upwards a separate acknowledgment must be issued from Headquarters. If this does not reach the member within 28 days of the payment he should notify Headquarters immediately.

Any member whose pass-book has not been audited for the year ended December 31, 1940, is asked to send it at once to Headquarters for examination.

to the Industrial Court or to an independent arbitrator mutually agreed upon. This motion will be submitted to the annual general meeting of the Joint Industrial Council.

Recommendations on allowances to officers called up for war service other than with H.M. Forces have been agreed upon and will be submitted to the council in due course. Further consideration is to be given to questions of

conditions of service, basic minimum salary scales for staffs of larger local authorities, and salary scales for registrars and assistant registrars.

The Joint Industrial Council was asked to set up an appeals committee to deal with individual disputes arising between a local authority and an employee. After discussion, however, it was agreed that, whilst a special committee should not be set up, any request to the council to act as arbiters in a dispute would be considered on its merits.

The executive committee of the Scottish District Council has also discussed the position arising from the decision of the employers' side on the bonus question. While the committee endorsed the principle of Whitleyism and favoured the regulation of salaries and wages through that medium, it instructed its representatives on the staff side to press for an early settlement; failing that, the executive committee will reconsider the whole position.

A report on the attitude of the Fife county council towards the J.I.C. bonus award was considered, and it was agreed to raise the matter with the Joint Industrial Council.

The annual general meeting of the Scottish district council is to be held at Edinburgh on Saturday, December 20, 1941.

FOR HOUSEHUNTERS

Wandsworth Common—For sale. Mod. Frh'd terrace hse., 3 bed., 2 rec., kitchenette, bath, H & C, two lav., one indoor. Wide hall (parquet). Elec. & gas pnts. throughout. Attractive garden, 60 ft.—Apply, N.B.S., NALGO, Croyde, Braunton, Devon.

BLANKETS FOR FIRE-WATCHERS

Large stocks of Army Type Blankets for immediate delivery. Also Bedding, Decontamination Nets and Bags, Tools, and all the varied requirements of Local Authorities.

RAILWAY AND GENERAL STORES CONTRACTORS LTD.

(Established 1867)

675/677, Salisbury House, Finsbury Circus, LONDON, E.C.2.

Telegrams: RAIGENSTOR, AVE, LONDON.

Telephone: KELVIN 5624.

PLEASE CUT THIS OUT FOR REFERENCE.

THE MINISTER OF HOME SECURITY

AGAIN urges all to be prepared for

POISONOUS GAS

NOW! Are YOU? if not, send us your enquiry for essential requisites.

Send for lists of all A.R.P. Equipment to THE Specialists:

AIR DEFENCE EQUIPMENT SERVICE, 4, Lisle Street, London, W.C.2. Telephone: GERard 234819.

You'll always be proud of your BENSON RING

Benson fine quality rings give permanent satisfaction. Write for Ring Catalogue or call at Benson's showrooms.

NOTE. Special discount to Accredited Public Officials or monthly payments if desired. Address enquiries to Dept. "A"

J. W. BENSON, LTD., of Ludgate Hill, now, owing to enemy action, at their West End showrooms: 25, OLD BOND STREET, LONDON, W.1.



AN AUTHORITATIVE 150 pp. GUIDE TO CAREERS

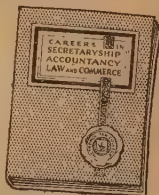
offered free by the Metropolitan College, the leading Commercial, Professional and University Training Institution in the British Empire.

EXPERT POSTAL COACHING

for all Accountancy, Secretarial, Banking, Legal, and Insurance Exams, for Professional Preliminary Exams, Matriculation, B.A., B.Com. and other London University Degrees, Diploma in Public Administration, etc. Also many intensely practical (non-examination) Courses in business subjects.

INVEST IN YOURSELF—IT PAYS!

Send a Postcard to-day for free "Guide To Careers" which shows plainly how to secure that advancement upon which your future happiness depends.



METROPOLITAN COLLEGE
(G3/2), ST. ALBANS



Musquash Coney

IN ALL FITTINGS
21 GNS.

We've got to keep warm and we must spend wisely—that's why from the point of view of money or coupons you cannot do better than buy furs—good furs such as we have always offered at special terms to Public Officials. Prices are rising and fur imports prohibited!

DEFERRED TERMS
can be arranged for payment over 12 or 18 months if desired

CATALOGUE FREE
FURS SENT ON APPROVAL

UNITED FUR FACTORS
Wholesale Furriers

20, Piccadilly Mansions,
Piccadilly Circus, London, W.
(Entrance: 17 Shaftesbury Ave.)
Phone: Gerrard 3265

NALGO'S NEW WAR RISKS INSURANCE SCHEME

THE need for an adequate insurance scheme to cover the hazards of civil defence work more adequately than do the meagre official allowances has long been felt by local government officers, who, more than most citizens, are exposed to those hazards. To meet that need, NALGO has devised a scheme which should relieve the anxiety of many members.

There are seven separate schedules, to cover differing types of service and individual needs. The table adjoining indicates the compensation payable under each schedule for a unit premium of £1 a year. Any number of units may be taken out, up to a maximum of ten for each applicant (five for schedule 7).

The first six schedules apply to the following classes of civil defence workers:

1. **Fire Watchers, duty only**—covers fire watchers against death or disablement from war injury sustained while undertaking duty by rota, including additional duty, travelling to and from duty, or while giving assistance of any kind during an air raid. Full-time paid fire watchers are excluded, but part-time fire watchers who receive an allowance are included.

2. **Fire Watchers, 24-hour coverage**—similar to Schedule 1, except that it covers the insured against war injuries sustained at any time, whether he is on duty or not.

3. **Full-time Civil Defence (excluding N.F.S.) Duty**—applies only whilst the insured is engaged on full-time civil defence (excluding N.F.S.) duty, or while travelling to and from duty.

4. **Full-time Civil Defence (excluding N.F.S.) Duty, 24-hour coverage**—similar to Schedule 3, except that it covers the insured against war injuries sustained at any time, whether he is on duty or not.

5. **Part-time Civil Defence (excluding N.F.S.) Duty**—covers part-time volunteers undertaking duty by rota, including additional duty, travelling to or from duty, or while giving assistance of any kind during a raid.

6. **Part-time Civil Defence (excluding**

N.F.S.) 24-hour coverage—similar to Schedule 5, except that it covers against war injuries sustained at any time.

Schedule 7 covers all members of the public except members of H.M. Forces. It can be taken out to cover death or disablement (but not both). For each unit premium of £1,

WAR INJURIES INSURANCE

Compensation payable for unit premium of £1 p.a.

SCHEDULES	1	2 and 3	4	5	6
Death	£200	£100	£75	£150	£100
Permanent loss of sight of both eyes	200	100	75	150	100
Permanent loss of sight of one eye	100	50	37 10s.	75	50
Loss of two limbs	200	100	75	150	100
Loss of one limb	100	50	37 10s.	75	50
Loss of sight of one eye and loss of one limb	200	100	75	150	100

Schedule 7—£20 on death or £1 a week up to a maximum of 52 weeks during the period of total disablement, plus doctor's fees up to 15 per cent of the total amount of admitted claim.

N.P.S. Cuts Rates for N.H.I. Contributors

THE NALGO Provident Society has decided to reduce the contribution rates payable by members of the Hospital and Nursing Home Scheme (Table 111), who are or will become compulsorily insured under the National Health Insurance Act, 1941, should they elect to take advantage of the free medical treatment as panel patients to which this compulsory insurance entitles them.

The members affected are those earning up to £420 a year. Officers earning between £250 and £420 will become compulsorily insured from January 6, 1942. Such members may choose one of two courses:

(a) To take advantage of the free medical treatment available under the Act and to forfeit the benefit in respect of doctor's fees payable under the Hospital and Nursing Home Scheme. In this event, their contributions to the Society will be reduced from 1s. 9d. to 1s. 7d. monthly, and the amount of claimable expenditure which they must

bear in any 12-month period will be reduced from £5 to £4 10s.

(b) Not to take advantage of the free medical treatment under the Act, but to retain their private doctor, paying his fees as before. In this event they may continue full membership of the Hospital and Nursing Home Scheme at the rate of 1s. 9d. per month. They will then be entitled to benefit in respect of doctor's fees as before, after bearing the first £5 of claimable expenditure in any 12-month period.

The reduced contributions come into force on January 1, 1942, and branch secretaries and local correspondents have been asked to make the necessary arrangements.

At a meeting of the Provident Society committee of management on October 6 it was reported that in the year ended September 23, membership of the Sickness Scheme (Table I) had increased from 20,272 to 20,372; of the Death Benefit Scheme (Table II) from 1,591 to 1,621; of the Hospital and Nursing Home Scheme (Table III) from 7,776 to 8,036; and of the Funeral Benefit for Children Scheme (Table IV) from 131 to 173, while 40 members had enrolled under the Sickness Insurance and Simple Endowment Scheme for Women (Table V) which came into operation on January 1, 1941.

Eastern District Committee

A REPORT of the meeting of the Eastern district committee at Colchester on September 20 should have appeared in last month's journal. Unfortunately, it did not reach the editor in time, but we give below the main items dealt with:

Evacuation—The divisional officer was asked to report on the position of officers likely to be affected by evacuation.

Benevolent and Orphan Fund—A request for information on the amount of money invested in the Nalco Building Society by widows under the Handford scheme was deferred to the next meeting.

N.E.C. Election and Conference—A resolution was adopted urging the N.E.C. to arrange for an election and conference of branch representatives next spring, and it was decided to seek the support of other district committees for this policy.

Nursing Services—It was resolved to urge the N.E.C. to devise, in collaboration with the Royal College of Nursing, a scheme for an affiliated membership for all nursing services working in the field of local government.

Superannuation of Whole-Time "Temporaries"

NALGO'S legal department here makes clear the position of whole-time temporary officers under the Local Government Superannuation Act, 1937.

A **WHOLE-TIME** officer, if appointed in a temporary capacity for a definite period of not more than two years, is not superannuable unless:

The employing authority otherwise resolves; or he has previously been in the employment of that authority for a period (whether continuous or not) of two years; or

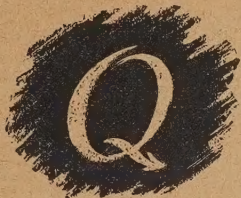
He has been at any time subject to the Poor Law Officers' Superannuation Act, 1896, or subject to the Local Government and other Officers' Superannuation Act, 1922, or a contributory employee under the Superannuation Act of 1937, or a contributor under a Local Act superannuation scheme.

Where a whole-time officer is appointed in a temporary capacity without any definite period being fixed for the duration of the appointment he becomes superannuable from the date of appointment (if after March 31, 1939). Where a whole-time officer who is not superannuable on any of the grounds mentioned above completes two years' service with local authorities specified in Part 1 of the First Schedule to the Act of 1937 (county councils, county borough councils, metropolitan borough councils, non-

county borough councils, urban and rural district councils, assessment committees and certain joint boards or joint committees) he will then become superannuable.

It will, therefore, be seen that local authorities cannot avoid the compulsory provisions of the Superannuation Act by appointing whole-time officers in a temporary capacity. In some quarters there appears to be an impression that as soon as a temporary officer becomes superannuable he thereby acquires some improvement as regards tenure of office. But even when he becomes superannuable his tenure of office remains the same, and his employment as a temporary officer can at any time be terminated by the employing authority giving him notice in accordance with the terms of his engagement, e.g., one month.

Where a whole-time temporary officer who is superannuable ceases to be employed for any reason other than voluntary resignation or resignation or dismissal in consequence of inefficiency or misconduct, he will be entitled to the return of his superannuation contributions with interest. After voluntary resignation or resignation or dismissal in consequence of inefficiency, he will be entitled to the return of his superannuation contributions without interest. Should he be dismissed for misconduct, he has no legal right to the return of his contributions.



A symbol and a solution

BRTAIN needs thousands of extra wagons and lorries. They cannot be made, because there is no time, and labour and materials are being used for other war purposes. But these extra vehicles can be brought into operation by using existing transport more effectively. If standstill time could be reduced by even 15 per cent., the equivalent of no less than 100,000 extra wagons and lorries would become available almost immediately. That is why transport users, both management and men, are asked to work for **QUICKER TURNROUND.**

That's what 'Q' stands for the speeding up of loading and unloading. Let every railway wagon, every road lorry be put back into circulation as quickly as possible and the problem of providing transport for the nation's needs is on the way to being solved.

Transport Users are being asked

- 1—Have you planned to make labour available to load or discharge immediately? Have you arranged to load to capacity?
- 2—Have you installed labour-saving equipment to speed up loading and unloading? If this is not possible, have you improvised?
- 3—Do you help consignees by informing them, as far as you can, when the goods you forward may be expected to arrive?
- 4—Are your arrangements between your office and your loading staff as good as they should be? For instance, have you arranged for the immediate checking of loads?
- 5—Have you talked the matter over with the men who actually load and unload?
- 6—Do you make the most of every hour of daylight to clear loads, carrying on into the blackout if possible?

TRANSPORT USERS ARE WORKING FOR

Quicker Turnround

Issued by the Ministry of War Transport.

BREATH IS LIFE!

Learn how to meet the stress of life—how to re-charge your whole being with cheerfulness, vital health and courage. There is a simple method by which you can enjoy a new life. **WRITE TODAY FOR FREE BOOKLET to**

Captain W. P. Knowles, M.C., M.A., D.Sc.
INSTITUTE OF BREATHING, POSTAL COURSE,
DEPT. L.C.1. 47, BERNERS ST., LONDON, W.1.

EDUCATIONAL

BOOK-KEEPING & ACCOUNTANCY.—Expert postal tuition. Fee 5/- monthly. Success assured at any Public Final Exam. Booklet, testimonials FREE.
—City Correspondence College (LGS), 21, City Road, E.C.1.



BE TALLER! CLIENTS GAIN!
1 to 6 inches
NO APPLIANCES—NO DRUGS—NO DIETING
ROSS SYSTEM NEVER FAILS
D. MALCOLM ROSS
Height Specialist.
BM, HYTE, LONDON, W.C.1.

MY OWN
HEIGHT IS
6ft 3 1/2 ins

REFRIGERATORS

We have in stock a number of used and reconditioned Refrigerators and Butchers' Cold Rooms (all sizes) for immediate delivery.

FLEET LTD. 32/34 Willesden Lane, N.W.6.
MAIDA VALE 6080.

LITERARY

WRITE FOR PROFIT in Spare Time.—The ideal wartime hobby. Send for free booklet.—Regent Institute (190 G), Palace Gate, W.8.

MISCELLANEOUS

REMOVALS AND STORAGE UNDERTAKEN by **DAVIES TURNER & Co., Ltd.** (Est. 1870), 4, Lower Belgrave Street, S.W.1. SLO 5121.

Wolsey Hall Oxford

Founded  in 1894

POSTAL TUITION

For London University

MATRICULATION

This is the most valuable of all the certificates giving exemption from Professional Prelim. Exams. It is also the first step to a University Degree.

Tuition for London University

**Diploma in Public
Administration**
and Degrees

Prospectus Free

on request (mentioning exam.) to the Director of Studies, Dept. RH7, Wolsey Hall, Oxford



**THE SUN SHINES
LONGER HERE...**

THOSE who bear the strain of administering Local Government often need and deserve a rest and change, to fortify future effort.

Here is the spot, amidst sub-tropic loveliness, where modern amenities, food from our own farm, bright recreations, restore body and mind. Special terms for winter or permanent residence. Licensed.

CHRISTMAS PROGRAMME

Write for terms to Mr. A. N. PURKIS—

**PALM COURT HOTEL
TORQUAY**

MIDLAND REGION

New scales of salaries have been adopted by the following six authorities:

Derby C.C.
Men: £52 (at 16) + 13 (3) + 14 (1) — £105 (at 20).
Women: £52 (at 16) + 13 (3) + 10 (1) — £101 (at 20).
Northants C.C.

Men: £60 + 10 (1) + 12½ (4) — £120.
£120 + 12 (2) + 15 (3) + 10 (1) — £209.
Women: £60 + 10 (1) + 12½ (4) — £120.
£120 + 12½ (2) — £145. £145 + 12½ (2) — £170.

Warwick C.C. Junior clerks (male or female) and junior typists (permanent or temporary): £70 + 12½ (4) — £120.

(a) that in the case of junior clerks appointed before the adoption of this new scale (1.4.41) the former maximum of £130 p.a. shall continue to apply, and,

(b) that the minimum salary of £70 shall be given only where the person appointed is aged 16, and that where juniors are appointed below this age, an appropriate adjustment of salary shall be made on appointment.

Senior typists and senior women clerks (permanent or temporary): £130 + 15 (2) — £160.

In addition, the council has authorised the appointment, in special cases, of women clerks at a commencing salary of £170, rising by annual increments of £15 to £200.

Birmingham

Men: £50 (at 16) + 15 (2) — £80 (at 18); and thereafter to £235 at 29 as before.
Women: £50 (at 16) + 15 (2) + 10 (6) — £140 (at 24).

Northampton

Men: £52 (at 16) + 13 (1) + 26 (1) + 13 (2) + 26 (1) + 13 (2) + 16 (1) + 10 (2) — £208 (at 27).
Women: £52 (at 16) + 13 (6) + 5 (4) — £150 (at 26).

Hereford

Men: £60 (at 16) + 10 (3) + 15 (1) — £105 (at 20).
Women: £60 (at 16) + 10 (8) — £140 (at 24).

The following urban district councils have adopted the East Midland Provincial Council scale 1 in whole or in part:

Bolsover, Burton Latimer, Eastwood, Gainsborough, Ilthringborough, Swadincote.

Hospital Staffs

The East Midlands Provincial Council decided recently to co-operate with the Joint Industrial Council for manual workers in considering rates of pay and conditions of service of hospital and institutional staffs. A committee has now been appointed, consisting of six representatives of each council, the representation being equally divided between employers and employees.

NORTH WESTERN AND NORTH WALES

Wigan C.B. has approved the constitution and functions of a local joint committee, as submitted by NALGO in February, and the committee has now been set up.

The Cumberland, Westmorland and Carlisle Joint Committee for the Mentally Defective, Dovenby Hall Colony, has adopted the recommendations of the Mental Hospitals Association, Mental Hospital and Institutional Workers' Union, Joint Conciliation Committee, dated July 1, 1941, in respect of nurses (male and female) in mental hospitals.

NORTH EASTERN AND YORKSHIRE

Hull Corporation, on the recommendation of the staff joint committee, has adopted revised scales of salaries for women, and, as a war-time measure, has accelerated by one year the incremental scales for both men and women, junior and general grades. For the duration of the war, the scales will be:

Men: £39 (at 15) + 13 (2) + 15 (2) + 25 (1) + 15 (4) — £180.
Women: £39 (at 15) + 13 (5) + 16 (1) + 10 (3) — £150.

An additional grade (£160 + 10 (2) — £180) has been adopted for women holding posts of special responsibility.

Dewsbury Corporation has also revised its scales for women. The new scales are:

Juniors: £45 (at 16) + 10 (4) + 15 (1) — £100 (at 21). Then, subject to satisfactory service, automatic progression to Grade 1A: £110 + 10 (5) — £160.

Keighley Corporation has adopted the Yorkshire Joint Council scales of salaries for juniors (men and women).

Congratulations to—

Miss Burgess, A.R.R.C., on completing, before her retirement recently, 25 years as matron of Crumpsall Hospital, Manchester.

A.C. Arthur Clitheroe, R.A.F., of the town clerk's department, Bolton, on arranging 14 radio gramophone programmes in the past nine months, having four feature programmes running at the same time. "After Supper at Miss Prim's," "Company at Ease," "At the Rendezvous," and "At Captain Mac's," and appearing in a "Wednesday Radiogram" programme.

Miss Edna Green, of the passenger transport department, Liverpool, who collected nearly £1,250 for War Savings between April 1, 1940, and May 31, 1941, all in small weekly contributions.

Mr. G. Melvin, town clerk of Bridlington, on celebrating simultaneously his silver wedding and the completion of 21 years as town clerk—in recognition of which both council and branch made presentations.

Mr. J. A. Tyrell, founder-member of Hastings branch, and for many years its hon. auditor, on his retirement after 41 years' service, latterly as assistant secretary to the education committee.

Headquarters Notice-Board

POINTS made in the latest Headquarters circular to branches (13/Gen/1941—October 29) include:

Bolton Judgment—The N.E.C. is continuing urgent representations to the Minister of Labour to clear up as quickly as possible the difficulties created by the judgment of the Court of Appeal and to make such amendments in the National Arbitration Order as will ensure that local authorities and their staffs come within its provisions. In the meantime, in response to NALGO pressure, the Minister of Health has undertaken to ensure that payments made by local authorities to members of their staffs in the Forces under a general resolution (which the judgment declared to be *ultra vires*) shall not be questioned by district auditors.

Cost of Living Bonus—On the instructions of the N.E.C., the NALGO members of the National Whitley Council have pressed for adoption of a new bonus award which will be more closely related to the actual rise in the cost of living and remove the anomalies and grievances created by the previous awards. Negotiations are continuing.

Branch Correspondents—Branch executive committees have been urged to take greater interest in the work of local correspondents to ensure that the Association's work is efficiently performed in the present difficult and abnormal conditions. A point particularly stressed is the need to keep Association moneys in a safe place until they are handed over: failure to do this has resulted in several cases of loss or theft recently.

Temporary Officers—Branches are again urged to press on with the recruitment of temporary officers. The N.E.C. feels that all objection to the admission of these officers into NALGO would be met were it to be made clear on the application form that the Association's first duty was to its permanent members, including those in the Forces, and that, in consequence, while it would give temporary members all reasonable assistance, it could do nothing likely to conflict with the interests of its permanent members.

Communications—Branches and members replying to letters from Headquarters are asked to quote references. Failure to do this may result in waste of time and delay in tracing the right department.

Branch Magazines—All branches publishing magazines, news letters, bulletins, etc., are asked to send copies regularly to the Public Relations Officer, 192, Edgwarebury Lane, Edgware, Middlesex, and to the editor of "Branch Magazine" Page in "Local Government Service," Mr. H. Norton, Transport Department, Division Street, Sheffield 1.

Points for Motorists

THE attention of NALGO motorists is drawn to three important points:

Insurance Values—Members whose cars are insured with Logomia, and who feel that the insured value is inadequate in the light of present-day conditions, should get in touch with the official brokers, Norman Frizzell and Partners, Ltd., Ellerslie School, Kingston Road, Staines, Middlesex. Where the insured value is less than the current market value, it can be increased, subject to an adjustment of the premium.

Frost Damage—The increasing difficulty in getting spare parts and repairs makes it more important than ever to avoid damage to cars by frost—which might, to-day, put a car out of use until after the war. The use of rugs, muffs, coats, and so on is no protection against frost. It merely protects the car from freezing—does a warmed garage guarantee immunity. The only reliable preventive are a reputable "anti-freeze" mixture in the water-cooling system or, if the car is to be laid up for any time, complete draining of the system.

War Damage Insurance—In common with all other insurance policies, NALGO motor-car and motor-cycle policies exclude war damage, and motorists can, therefore, secure cover for their cars by freezing—does a warmed garage guarantee immunity. The only reliable preventive are a reputable "anti-freeze" mixture in the water-cooling system or, if the car is to be laid up for any time, complete draining of the system.

Further details can be obtained from the official brokers.

**APPOINTMENT VACANT
BOROUGH OF PEMBROKE
FINANCE DEPARTMENT**

APPLICATIONS are invited from persons qualified for Military Service for the appointment of Accountancy Assistant in the Finance Department at a commencing salary of £260 per annum, rising by annual increments of £10 to £300 per annum.

A sound knowledge of the work of the Finance Department of a Local Authority is essential, and possession of recognised professional examination certificates will be an advantage.

Applications, stating age, qualifications and experience, must reach the undersigned not later than Monday, December 8th, 1941. Testimonials will only be required from candidates selected for interview.

E. M. NOTTAGE,

Municipal Offices,
Pembroke Dock.

NALGO ADDRESSES

To avoid delay, members are asked to address correspondence as follows:

On all subjects except ancillaries, in the first place to the appropriate district office:

SOUTHERN REGION

Regional Officer (and Metropolitan District): **T. M. Kershaw**, 192, Edgwarebury Lane, Edgware, Middlesex (EDGWARE 2025).

Divisional Officer (Eastern and South-Eastern districts): **F. Thomas**, 54, New Street, Chelmsford (Chelmsford 4347).

Divisional Officer (Southern and South Western districts): **N. M. Woodcock**, 16, The Crescent, Taunton (Taunton 2779).

E. and W. MIDLANDS AND S. WALES REGION

Regional Officer (and E. and W. Midland district): **J. E. N. Davis**, 14, Earsbury Gardens, Birchfields, Birmingham 20 (Birchfields 5123).

Divisional Officer (S. Wales, and Monmouthshire districts): **A. H. Geary**, 11, Park Place, Cardiff (Cardiff 1646).

NORTH-WESTERN AND NORTH WALES DISTRICTS

National Whitley Officer and Divisional Secretary: **Haden Corser**, 2, Mount Street, Manchester 2 (Blackfriars 7668).

NORTH-EASTERN AND YORKSHIRE DISTRICTS

Divisional Secretary: **W. Cecil Wood**, 12, East Parade, Leeds (Leeds 2486).

Divisional Officer (North-Eastern district): **W. J. Upton**, Milburn House (A), Dean Street, Newcastle-upon-Tyne 1.

SCOTTISH DISTRICT

Divisional Secretary: **H. Slater**, 67, West Nile Street, Glasgow, C.I. (Douglas 0404).

Relating to NALGO ancillaries and the supply and delivery of "Local Government Service" to—**The General Secretary, NALGO, Croyde, Braunton, North Devon (Croyde 212).**

Relating to Public Relations and "Local Government Service" (editorial), to—

The Public Relations Officer, 192, Edgwarebury Lane, Edgware, Middlesex (EDGWARE 2025).

Relating to "Local Government Service" advertisements, to—

A. Darby's Advertising Agency, Cobham House, 24, Black Friars Lane, London, E.C.4 (City 6686).

LONDON OFFICE

The General Secretary, 27, Abingdon Street, Westminster, S.W.1, Telephone and telegrams WHITEHALL 9351.

Obituary

We regret to record the deaths of four prominent NALGO members: **Mr. A. F. Kidson**, former town clerk of Folkestone and honorary solicitor to the Association from 1911 to 1929; **Mr. A. J. Croxford** and **Mr. J. W. E. Mitcham**, both of Paddington; **Mr. R. C. Gaut**, former county agricultural organiser for Worcestershire; and **Mr. F. P. Bullar**, of Hereford.

Mr. Kidson, who died on October 6, aged 79, became the first full-time town clerk of Folkestone in 1898, and it was largely as a result of his efforts that the Folkestone and district guild of local government officers—forerunner of the Folkestone branch of NALGO—was formed in 1909. He was elected its first president.

Mr. Kidson played a leading part in the struggle for superannuation, and as early as 1910 led a deputation to seek the sympathy and support of the local parliamentary candidates. Thirteen years later, he had the satisfaction of seeing, largely as a result of his efforts, Folkestone become one of the pioneers of superannuation by adopting the 1922 Act the year after it was passed.

He retired in 1931, and in the same year was elected by the N.E.C. to honorary membership of the Association.

Mr. Croxford, who died on October 31, aged 72, was, until his retirement in 1936, senior rate collector at Paddington. He was president of the Paddington branch from 1925 to 1935, and for some years honorary treasurer of the Incorporated Association of Rating and Valuation Officers. A former international bowler, he was at one time president of the London and Southern Counties Bowling Association, and skipped the Paddington rink which won the NALGO Rink Championship for many years.

Mr. Mitcham, who died on Nov. 6 after an operation, was 62. He had been treasurer of the Paddington branch for more than 20 years and its president since 1937. He was also a member of the local joint committee and had sat on the Metropolitan district committee for the past eight years.

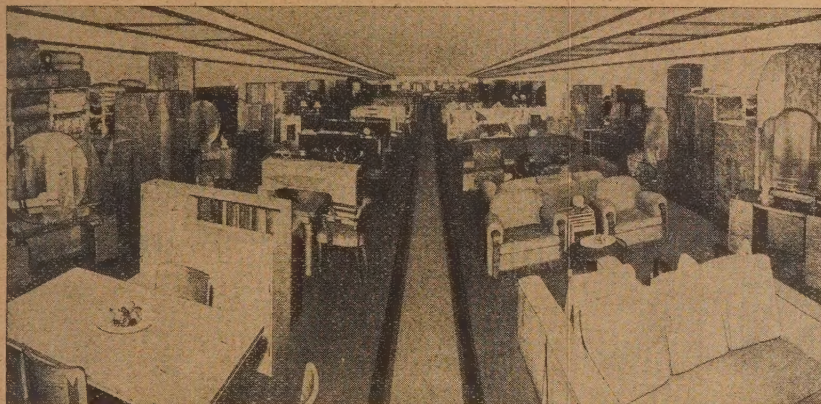
Mr. Gaut, who died on October 21, aged 65, was a keen supporter of the association and an agricultural expert of national reputation. He was author of an agricultural history of Worcestershire.

Mr. Bullar was rating and valuation officer at Hereford and president of Hereford branch.

COST OF LIVING 29.0 p.c. UP

The Ministry of Labour cost-of-living index figure rose one point last month to 209—29.0 per cent above the figure for September 1st, 1939. This was the first change in the index figure since July, when it fell from 200 to 199.

FURNITURE MANUFACTURERS



Over 7,500 pieces of
Furniture on show

Model Rooms

Our Furniture is made by
hand in our own
Workshops

We invite you to see it in
the making from the rough
timber to the finished article

Extensive Carpet and
Bedding Department

Some of the Largest Showrooms in the Country

ALEXANDER DAVIS

LONDON

151 & 153 CURTAIN ROAD, E.C.2
(near Old Street Station) Bishopsgate 9622 (4 lines)
Open every day including Saturdays until 6 p.m.
N.B.—Our Euston Road Premises are not available owing to enemy
action. Our usual extensive stocks are, however, now to be seen
at our Curtain Road premises

MANCHESTER: 40 PORT STREET, NEWTON STREET
OPEN EVERY DAY INCLUDING SATURDAYS UNTIL 6 p.m. CENTRAL 0638 (4 lines)

33 1/3%
Manufacturer's
Discount
allowed to members on
production of membership
card

AN INVITATION

YOU ARE INVITED TO
LOOK ROUND WITHOUT
ANY OBLIGATION
WHATSOEVER

PALFPAP

THE DUAL-PURPOSE MATERIAL

In addition to its usefulness for "first aid"
repairs for which it is already well-known

PALFPAP

is a strong and durable
packing material

It is available in rolls 100 yards long × 40 ins.
and 60 ins. wide for immediate delivery from stock

NO LICENCE REQUIRED

C. F. ANDERSON & SON LTD
Wallboards

HARRIS WHARF, GRAHAM STREET, LONDON, N.1
Telephone: CLERKENWELL 4582

EXAMINATION SUCCESS GUARANTEED

CHAMBERS COLLEGE, founded in 1885, provides the finest and most up-to-date
Home Preparation Courses for Municipal Examinations including:

Sanitary Inspector (Jt. Board)
Meat and Food Inspector
Relieving Officer
Institution Officers
Clerical Assistants
A.R.V.O. ● I.M.T.A.
Inst. M. & Cy. Engineers

College of Preceptors Certifcs.
London Matric. & B.Sc. (Eng.)
Chartered Surveyors' Institute
A.R.San.I., M.R.San.I.
Diploma M.R.I.P.H.H.
Chart. Institute of Secretaries, etc.
A.M.I.Mech. E., A.M.I.E.E.

THE ACID TEST OF TUTORIAL EFFICIENCY, SUCCESS—or NO FEE

We definitely guarantee to get you through your chosen exam.* If we fail to
do so, then your tuition fee will be refunded in full.

POINTS IN OUR TUTORIAL SYSTEM

- Fees are inclusive of latest editions of all necessary
standard text books.
- All fees may, where desired, be paid by moderate
monthly instalments.
- All courses are prepared and students' work corrected
by highly qualified experts with a wide experience of
Municipal Examination requirements.
- Our Pass Record in all examinations is consistently
well over 90 per cent, and includes many top places.

You are invited to fill in and post the attached coupon or write for a FREE copy
of our new Municipal Guide, which will be gladly sent without any obligation
whatever on your part.

COUPON

CHAMBERS
COLLEGE

Dept. 212

148 HOLBORN
LONDON, E.C.1

CHAMBERS COLLEGE (Dept. 212)
148 Holborn, E.C.1.

Please send me your MUNICIPAL GUIDE.

NAME

ADDRESS

Exam. in which interested

(Id. stamp only required if unsealed)

20% CASH DISCOUNT

TO BONA FIDE PUBLIC OFFICIALS

It is real value you get at WINEGARTENS! Conditions are difficult but WINEGARTENS can be relied upon under all circumstances to protect the interests of their clients. Prices are being maintained as low as possible, yet the qualities of WINEGARTENS' products, be it Watches, Rings, Jewellery, Silverware, Cutlery, Clocks or Pewterware, are all manufactured to highest pre-war standard. The 4/- in the £ discount is a great opportunity to counteract the rising prices and is allowed to both civilian members and those serving in H.M. Forces.



CUTLERY of

WINEGARTENS' own renowned manufacture in Sterling Silver, Silver Plate or Stainless, supplied both loose and in fitted Canteens. Comprehensive Catalogue sent post free on application. Cutlery offers one of the most useful suggestions for presentation purposes.

WINEGARTENS

ESTD 1892 TELEPHONE: BISHOPSGATE 1786 (2 LINES) LTD.
157, BISHOPSGATE, LONDON, E.C.2.

ENGAGEMENT RINGS

Ten Thousand to select from



'Solitaire' with Baguette shoulders



'Solitaire' square set



'Solitaire' square set, step shoulders



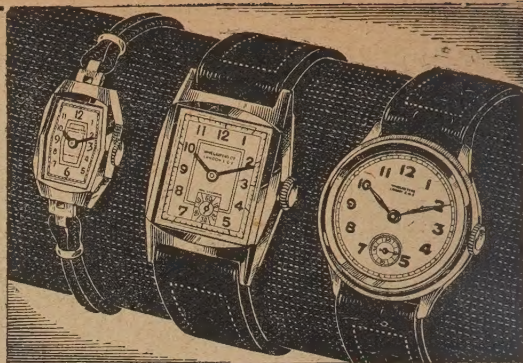
Two Diamonds Crossover

HOURS OF BUSINESS

Monday to Thursday: 9.30 to 4 p.m.

Friday: 9.30 to 1 p.m.

Saturday: Closed All Day.



Very attractive Ladies' Cordonnais Wrist Watch in Chrome and Stainless Steel, very robust construction. 15 Ruby Jewelled Lever. Non-magnetic balance and hairspring. Exceptional value £5 5 0

Gents' Wrist Watch in Chrome and Stainless Steel, very robust construction. 15 Ruby Jewelled Lever. Non-magnetic balance and hairspring. £5 5 0

Gents' Distinguished Wrist Watch in 9 ct. Gold with Winegarts' high grade 15 Ruby Jld. Lever. Non-magnetic. Suitable for everyday and dress occasions £10 10 0

COUPON To Messrs. WINEGARTENS Ltd. 157, Bishopsgate, London, E.C.2

I declare I am a bona fide Public Official.
Please forward Catalogue(s) and Privilege Ticket entitling me to 20 per cent. cash discount.

☐ ENGAGEMENT RINGS ☐ JEWELLERY ☐ SILVERWARE
☐ WEDDING RINGS ☐ CUTLERY ☐ PEWTERWARE

Name

Address

Post in unsealed envelope

BURTS OFFER YOU

TO PUBLIC OFFICIALS

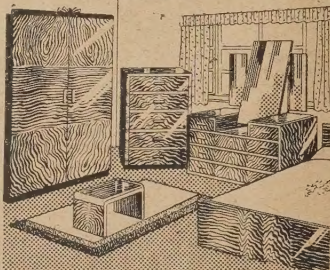
This generous offer is the basis of BURTS' homely furnishing scheme. Sound value together with courteous treatment and care shown to customers in bad times make BURTS the leading Cash and Credit Furnishers.

Remember discount can only be allowed if claimed when orders are placed, and prices are subject to market fluctuations and present day war-time increases.

**BURTS' WELL KNOWN
ECONOMY CREDIT
TERMS ARE STILL
AVAILABLE**

10% FOR CASH 3 3/4% FOR CREDIT

IMMEDIATE ADVANTAGE SHOULD BE TAKEN OF OUR LARGE STOCKS WHILE PART IS STILL ENTIRELY FREE OF PURCHASE TAX.



IN THE BEDROOM.
A very handsome Suite finished in beautiful grey walnut. The commodious wardrobe is in perfect harmony with the original designed dressing table and chest.

**3'6
WEEKLY**

BURTS

CHARLES BURT LIMITED

The Great Cash or Credit Furnishers

Registered Office: 175 Regent Street, W.1

Phone REGENT 5341

OPEN ALL DAY SATURDAY

BRIXTON 374 Brixton Road S.W.9
WEMBLEY - - 74 High Road
HARROW - - 318 Station Road
EALING 2-4 New Broadway, W.5
WATFORD - - 37 High Street
PECKHAM - - 152 Rye Lane
(Temporary Office and Showrooms)

Please send me your NEW CATALOGUE OF FURNITURE

Name

Address

L.G.S.

Thousands of School of Accountancy Students have risen from the ranks to

SUCCESSFUL CAREERS



J. D. C. MACKAY

Principal

as Directors, Managers, Accountants, Company Secretaries, Cost Accountants, Works Managers, Office Managers, Auditors, Company Registrars, Heads of Departments, Stores Controllers, Cashiers, Local Government Officers—Municipal & County Council Treasurers & Accountants, Secretaries, Public Assistance Officials, Departmental Chiefs, Chief Clerks—and in other Executive Appointments at

SALARIES FROM £300 to £2,000 A YEAR

School of Accountancy Postal Tuition brings success and security to average men and women who have the initiative to qualify for responsible positions. Eminent University Lecturers testify to the thoroughness and efficiency of The School's Tuition Service.

Send for this 180 page FREE GUIDE to Careers

which is the most valuable book on Careers in Commerce, Industry, Banking, Insurance and Local Government Service ever published.

Like thousands of other men and women you can date success in your career from the day you send for this free book.

Read the brilliant and inspiring records of The School's Students, certified by a Chartered Accountant, in every branch of administration and in Matriculation, Professional and Commercial Examinations. Courses in Business Training for youths and young ladies are featured in the Guide. Learn how you can obtain the benefit of the Principal's advice on your career free.

The School provides the most efficient postal tuition for all University Matriculation and Entrance Examinations, all Preliminary Examinations of Professional Societies, and the B. Com. Degree.

THE SCHOOL OF ACCOUNTANCY

100 REGENT HOUSE, GLASGOW, C.2
SHELL HOUSE, JOHANNESBURG